



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

खण्ड 21]

शिमला, शनिवार, 3 नवम्बर, 1973/12 कार्तिक, 1895

[संख्या 44

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3 नवम्बर, 1973/12 कार्तिक, 1895 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईः—

विज्ञप्ति की संख्या

No. 36-62/72-Panch-Kangra-II, dated the 23rd October, 1973.

No. 5-1/72-GA-C., dated the 30th October, 1973.

विभाग का नाम

Panchayati Raj Department

General Administration Department

विषय

Cancelling notifications No. 36-62/72-Panch-Kangra and No. 36-62/72-Panch Kangra, dated 3-10-72 regarding re-organisation of Gram Sabha Rehan and Tartyala in Development Block, Indora, District Kangra.
Publishing Government of India, Ministry of Law, Justice and Company Affairs (Department of Legal Affairs) Notification No. GSR. 73 (E), dated the 27th February, 1973.

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रदेश हाई कोर्ट

NOTIFICATION

Simla-1, the 23rd October, 1973

No. 411C (Gaz) 3(33) 71-11220/73.—The Hon'ble the Chief Justice and Judges have been pleased to accord a *post-facto* sanction to the grant of 20 days earned leave with effect from 19th August, 1973 to 7th September, 1973 (both days inclusive) with permission to suffix second Saturday and Sunday falling on 8th and 9th September, 1973, in favour of Shri Prem Lal Sharma, Senior Sub-Judge,

Shri Prem Lal Sharma after expiry of his leave was likely to join his duties as Senior Sub-Judge, Bhatpur, Himachal Pradesh.

By order,
KEDARISHWAR,
Registrar.

हिमाचल प्रदेश सरकार

**PERSONNEL (A-I) DEPARTMENT
NOTIFICATION**

Simla-2, the 19th October, 1973

No. 1-9/71-DP(Apptt).—In partial modification of this Department's notification of even number, dated the 3rd October, 1973, the Governor, Himachal Pradesh is pleased to order the following transfers and postings with immediate effect in public interest:—

1. Shri C. L. Thakur, a Select List Officer of HPAS, General Assistant to Deputy Commissioner, Mandi is transferred and posted as Sub-Divisional Magistrate, Chamba, District Chamba;
2. Shri R. L. Mehta, a Select List Officer of HPAS, Sub-Divisional Magistrate, Jogiernagar, District Mandi, is transferred and posted as General Assistant to Deputy Commissioner, Mandi, District Mandi see Shri C. L. Thakur; and
3. The transfer and posting order of Shri Jai Chand, a Select List Officer of HPAS, Sub-Divisional Magistrate, Sarkaghat, District Mandi as General Assistant to Deputy Commissioner, Mandi is hereby cancelled.

A. K. GOSWAMI,
Joint Secretary.

**COMMUNITY DEVELOPMENT DEPARTMENT
NOTIFICATIONS**

Simla-4, the 20th October, 1973

No. 4-119/73-E-Dev.—The Governor, Himachal Pradesh is pleased to suspend the lien of Miss S. Brar, Officiating Member of the H.P.A.S. Cadre on the post of Assistant Development Commissioner (WP), Himachal Pradesh with effect from the 17th November, 1972 under Fundamental Rule 14 (b).

K. C. PANDEYA,
Secretary.

Simla-4, the 25th September, 1973

No. 2-56/72-C.D. Cell (1).—Consequent upon the reconstitution of the districts of Mahasu and Simla into two new districts of 'Simla' and 'Solan' with effect from 1st September, 1972 vide Himachal Pradesh Government, general Administration Department notification No.

3-32/71-GA-C dated the 29th August, 1972 and further reconstitution of the Kandaghat and Solan Tehsils of Solan District into three new Tehsils i.e. Kandaghat, Solan and Kasauli with effect from 1st January, 1973 vide notification No. 3-49/72-GAC, dated 12th January, 1973, the Governor of Himachal Pradesh is pleased to order the exclusion of following two Gram Panchayats from Dharampur Block (Post Stage II) in the Solan District and their inclusion in the Kandaghat Block (Post Stage II) of the same District with immediate effect in the public interest, so that the Block boundaries should be co-terminus with the new tehsil boundaries:—

S. No.	Name of Gram Panchayats.
1.	Chhausha.
2.	Powdhana.

SHAMSHER SINGH,
Joint Secretary.

**FOOD & SUPPLIES DEPARTMENT
NOTIFICATION**

Simla-2, the 20th October, 1973

No. 1-5/73-Coop (F&S).—The Governor, Himachal Pradesh in consultation with the Himachal Pradesh Public Service Commission, is pleased to order the continuance of the *ad hoc* appointments/promotions of the following officers as District Food & Supplies Officers in the scale of Rs. 300—600 Class II (Gazetted) upto the 31st December, 1973 or till the posts are filled on regular basis in accordance with the recruitment rules as may be finalised in consultation with the Commission, whichever is earlier:—

- (1) Shri Inder Mohan Lal.
- (2) Shri R. C. Ohri.
- (3) Shri C. L. Handa.
- (4) Shri Devinder Singh.
- (5) Shri D. D. Dhiman.
- (6) Shri M. R. Shankta.
- (7) Shri R. K. Puri.
- (8) Shri Sita Ram.
- (9) Shri Arjun Singh.
- (10) Shri Sewa Ram Sehgal.
- (11) Shri Rattan Chand.
- (12) Shri V. M. Malhotra.

By order,
M. S. MUKHERJEE,
Secretary.

**HORTICULTURE DEPARTMENT
NOTIFICATION**

Simla-2, the 22nd September, 1973

No. 23-5/71-Hort. Scrtt.—The Governor, Himachal Pradesh is pleased to place the service of Shri J. P. Gupta, Horticultural Development Officer, Dharamsala at the disposal of the Chief Engineer (South), Himachal Pradesh Public Works Department, for being appointed as Assistant Engineer (Horticulture) with headquarters at Solan on deputation for a period of one year in the first instance.

During the period of deputation Shri Gupta will be entitled to the grade pay of the post plus usual deputation allowance or pay of the post of Assistant Engineer (Horticulture), whichever is beneficial to him.

S. L. TALWAR,
Deputy Secretary.

HEALTH & FAMILY PLANNING DEPARTMENT**NOTIFICATIONS***Simla-2, the 20th October, 1973*

No. 1-176/73-H&FP.—On the recommendations of Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh, is pleased to appoint Dr. Sham Pal Samuel as CAS Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 w.e.f 1-8-73 (Fore-noon).

He will be on probation for a period of two years.

Simla-2, the 20th October, 1973

No. 1-173/73-H&FP.—The Governor, Himachal Pradesh is pleased to appoint Dr. Rajinder Mehta as CAS Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 on *ad hoc* basis for a period of three months from 12-7-73 (F. N.) or till the post is filled up on regular basis whichever is earlier.

Simla-2, the 20th October, 1973

No. 174/73-H&FP.—The Governor, Himachal Pradesh is pleased to appoint Dr. Hem Raj Chauhan as CAS Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 on *ad hoc* basis for a period of three months from 1-8-73 (F. N.) or till the post is filled up on regular basis whichever is earlier.

A. D. DHANTA,
Under Secretary.

PUBLIC WORKS DEPARTMENT
NOTIFICATIONS

Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for construction of Paonta-Bangran-Amboya Road, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Himachal Pradesh Public Works Department, Solan.

No. 2-34/70-PWD. Simla-2, the 3rd September, 1973

SPECIFICATION

District: SIRMUR **Tehsil:** PAONTA

Village	Khasra No.	Area		
		Big.	Bis.	
	1	2	3	4
PAONTA	2/1	0	1	
	1/2/1	1	5	
	32/1	0	2	

	1	2	3	4
34/1	0	5		
331/39/1	0	1		
27/2	1	14		
27/3	4	9		
30/1	0	3		
310/170/1	0	5		
325/34/1	0	2		
38/1	0	2		
330/39/1	0	5		
335/52/1	0	1		
282/188/1	0	8		
293/20/1	0	8		
293/20/2	0	1		
293/20/4	0	1		
293/20/6	0	0		
25/1	0	5		
332/39/1	0	7		
323/31/1	0	1		
320/31/1	0	1		
326/35/2/2/4/1	0	2		
326/35/2/2/3/1	0	0		
326/35/2/2/1/1	0	1		
326/35/2/2/2/1	0	1		
313/31/1	0	0		
314/31/1	0	1		
318/31/1	0	1		
319/31/1	0	1		
317/31/1	0	1		
20	0	1		
276/188/1	0	1		
312/29/1	0	5		
290/26/1	0	2		
324/35/1	0	2		
291/26/1	0	1		
Total	37		11	7

No. 2-34/70-PWD. Simla-2, the 3rd September, 1973

BHUNGA-RANI	12/1	0	1
	60/1	0	2
	118/1	0	4
	13/1	0	2
	116/1	0	2
	116/1/1	0	2
	14/1	0	1
	59/1	0	3
	21/1	0	2
	35/1	0	1
	1/1	0	5
	131/1	0	1
	132/1	0	6
	28/1	0	0
	40/1	0	4
	7/1	0	1
	56/1	0	4
	122/1	0	2
	183/176/38/1	0	4
	54/1	0	4
	119/1	0	3
	55/2/1	0	4
	121/1	0	2
	177/39/1	0	2
	178/39/1	0	1
	179/39/1	0	2
	10/1	0	2
	4/1	0	3

1	2	3	4	Sl. No.	Name of Tehsildar	From	To
	8/1	0	2	1.	Sh. Chhering Ram	Karsog, District	Kalpa, District
	9/1	0	2			Kinnaur vice	
	5/1	0	6			Mandi.	Sh. Raj Gopal
	127/2/1	0	3			Sharma transferred.	
	128/1	0	1				
	50/1	0	10	2.	Sh. Raj Gopal Sharma	Kalpa, District	Kangra Settlement vice Sh.
	53/1	0	2			Kinnaur	Moti Ram Mehta transferred.
	47/1	0	3				
	52/1	0	2				
	130/1	0	3	3.	Sh. Moti Ram Mehta	Kangra	Nalagarh, District
	51/1	0	2			Settlement	Solan vice Sh.
	37/1	0	2				Sh. K. C. Dutta transferred.
	27/1	0	5				
	32/1	0	8	4.	Sh. K. C. Dutta	Nalagarh, District	Chopal, District
	36/1	0	4			Solan	Simla vice Sh.
	76/1	0	4				M. C. Chauhan transferred.
	25/1	0	6	5.	Sh. M. C. Chauhan	Chopal, District	Arki, District
	34/1	0	2			Solan vice Sh.	Solan vice Sh.
	41/1	0	11			Simla.	Lajja Ram Dhauta transferred.
	6/1	0	4	6.	Sh. I. S. Chandel	Pooh, District	Pachhad, District
	77/1	0	6			Kinnaur	Sirmur vice Sh.
	113/1	0	2				Sh. Jaswant Singh transferred.
	112/1	0	2	7.	Sh. Jaswant Singh	Pachhad, Sunder Nagar District vice Sh. Prem Sirmur.	Sunder Singh transferred.
	18/1	0	3				
	24/1	0	1	8.	Sh. Prem Singh	Sunder Keylong, District	Nagar, L&S vice Sh. Mandi.
	112/2	0	1				gu Ram transferred.
	115/1	0	3	9.	Sh. Mangu Ram	Keylong, Talwara vice Sh.	
	15/1	0	2			District	Chet Ram transferred.
	16/1	0	3	10.	Sh. Chet Ram	L&S	L&S vice Sh. Chh-
	114/1	0	0			Office	ering Ram already
	115/2	0	1	11.	Sh. Lajja Ram Dhauta	Talwara	transferred.
	103/1	0	2			Arki, Una, District	
	19/1	0	4			District	Una vice Sh. Dharam
	181/21/1	0	1			Solan	Solan. Vir Chadha transferred.
	22/1	0	1	12.	Sh. Dharam Vir Chadha	Una, Sarkaghat vice Sh.	
	182/21/1	0	1			District	Prem Chand
	20/1	0	4			Una	Una already transferred.
	100/1	0	9				
	102/1	0	4	2.	The transfer of S/Shri N. N. Gautam and Paras,		
	23/1	0	5		Ram, Tehsildars ordered vide this Department's		
	17/1	0	3		notification of even number, dated the 5th September,		
	104/1	0	1		1973 is hereby cancelled.		
	105/1	0	2	3.	The officers concerned shall be entitled to T. T. A.		
	129/1	0	1		and joining time as admissible under the rules. They		
	33/2	12	18		shall move simultaneously without waiting for their		
	48/2	0	9		substitutes.		
	49	3	9				
	99/1	0	2				
	74/1	0	1				
	73/1	0	11				
Total . . .	78	28	4				

By order,
H. S. DUBEY,
Secretary.

REVENUE DEPARTMENT

NOTIFICATIONS

Simla-2, the 16th October, 1973

No. 2-38/65-Rev-I.—The Financial Commissioner, Himachal Pradesh is pleased to order the following postings and transfers of the Tehsildars with immediate effect in the public interest:—

3. The officers concerned shall be entitled to T. T. A. and joining time as admissible under the rules. They shall move simultaneously without waiting for their substitutes.

By order,
S. R. MAHANTAN,
Deputy Secretary.

Simla-2, the 20th October, 1973

No. 4-32/RC-73.—Whereas it appears to the Governor, Himachal Pradesh, that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose namely for the construction of Sundernagar Hydel Channel in village Rau, Tehsil Sadar, Distt. Mandi (Himachal Pradesh). It

is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provision of section 4 of Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection to the acquisition of the said land in the locality may within thirty days of the publication of this notification file an objection in writing before the Land Acquisition Collector, Beas Sutlej Link Project, Mandi District, Mandi (Himachal Pradesh).

SPECIFICATION.

District: MANDI. **Tehsil:** SADAR.

Village	Khasra No.	Area		
		Big.	Bis.	Bisw.
1	2	3	4	5
RAU	333/2	4	1	19
	1124/328/2	0	2	12
	Total ...	4	4	11

L. HMINGLIANA TOCHHAWNG,
Secretary.

Simla-2, the 22nd October, 1973

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 2(c) of the Punjab Abolition of Ala Malikiyat and Talukdari Rights Act, 1962 (IX of 1963), as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to specially empower Shri R. N. Bansal, Sub-Divisional Officer (Civil), Simla, who is the Assistant Collector of the First Grade, to perform the duties of the Collector for the purpose of the said Act to be exercised by him within the local limits of Simla Sub-Division of Simla District, from the date he took over the charge of the post.

Simla-2, the 22nd October, 1973

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 3(2) of the Punjab Restitution of Mortgaged Lands Act, 1938 (IV of 1938), as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to specially empower Shri R. N. Bansal, Sub-Divisional Officer (Civil), Simla, who is the Assistant Collector First Grade, to perform the duties of the Collector for the purpose of the said Act, to be exercised by him within the local limits of Simla Sub-Division of Simla district, from the date he took over the charge of the post.

Simla-2, the 22nd October, 1973

No. 2-27/73-Rev. I.—In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Abolition of Big Landed Estates and Land Reforms Act, 1953 (Act No. 15 of 1954), the Governor, Himachal Pradesh, is pleased to appoint Shri Gian Chand, General Assistant, as Compensation Officer to carry out the purposes of the said Act including partitions, operations in holdings, assessment of compensation and settlement of disputes between the landowners and their tenants, within the local limits of Solan District, with immediate effect.

Simla-2, the 22nd October, 1973

No. 2-27/73-Rev. I.—In exercise of the powers vested in him under section 77 (4)(b) of the Punjab Tenancy Act, 1887, as in force in the territories added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to confer on Shri R. N. Bansal, Sub-Divisional Officer (Civil), Simla, the powers of Assistant Collector of First Grade to hear and determine any of the suits mentioned in the First Group of sub-section (3) of section 77 of the said Act, within the local limits of Simla Sub-Division of Simla district, from the date he took over the charge of the post.

By order,
S. R. MAHANTAN,
Deputy Secretary.

भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और ज़िला मैनिस्ट्रेटों द्वारा अधिसूचनायें

इत्यादि

PUBLIC WORKS DEPARTMENT NOTIFICATIONS

Whereas the Governor, Himachal Pradesh, is satisfied that the land is required to be taken by the Government at public expense for a public purpose, namely for the Construction of Kulu-Karon Road, it is hereby declared that the land described in the specification below is required for the above purpose.

This declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Mandi is hereby directed to take orders for the acquisition of the said land.

Plan of the land may be inspected in the office of the Land Acquisition Officer, Himachal Pradesh Public Works Department, Mandi.

No. SEVI/LA-7/Gi-24327-30 Kulu, the 29th September, 1973

SPECIFICATION

District: KULU. **Tehsil:** KULU

Village	Khasra Nos.	Area
		Big. Bis.
1	2	3 4
PHATI BAHL	1934	0 1
	1932/2/1	0 1

1	2	3	4	1	2	3	4
	136/1	0	1		4527/1	0	1
	135/1	0	0		4671/1	0	0
	137/1	0	1		4705/1	0	8
	30/1	0	1		4769/1	0	2
	1290/1	0	3		4777/1	0	1
	29/1	0	1		4528/1	0	1
	69/1	0	0		4764/1	0	3
	189/1	0	3		4778/1	0	0
	28/1	0	0		4532/1	0	4
	213/1	0	1		4675/1	0	2
	192/1	0	0		4675/2	0	3
	147/1	0	1		4818/1	0	1
	58/1	0	4		4674/1	0	4
	1312/1	0	2		4635/1	0	8
	89/1	0	3		4776/1	0	0
	1935/98/1	0	3		4710/1	0	1
	99/1	0	3		4707/1	0	0
	1274/1	0	1		3032/1	0	1
	105/1	0	0		2971/1	0	2
	118/1	0	1		3031/1	0	2
	152/1	0	2		3033/1	0	1
	1/1	0	4		4708/1	0	1
	31/1	0	2		2995/1	0	2
	82/1	0	2		4066/1	0	2
	119/1	0	1		4057/1	0	1
	106/1	0	1		4056/1	0	4
	212/1	0	1		4389/1	0	7
	88/1	0	1		4391/1	0	1
	144/1	0	1		4394/1	0	0
	116/1	0	3		4069/1	0	1
	81/1	0	1		4682/1	0	0
	1275/1	0	4		Total..	38	3 19
	80/1	0	0				
	150/1	0	4				
	20/1	0	1				
	184/1	0	0				
	1282/1	0	1				
	1293/1	0	0		No. SEVI/LA-7/GI-24323-26		
	59/1	0	0				
	78/1	0	1				
	122/1	0	4				
	148/1	0	2				
	191/1	0	3				
	185/1	0	3				
	1376	0	5				
	1263/1	0	1				
	141/1	0	1				
	47/1	0	0				
	114/1	0	2				
	46/1	0	1				
	112/1	0	1				
	1281/1	0	2				
	113/1	0	1				
	1277/1	0	1				
	646/1	0	4				
	183/1	0	0				
	1260/1	0	12				
Total..	59	5	4				

No. SEVI/LA-7/GI-24331-34

2972	0	3		3094/1	0	1
2970/1	0	1		3093/1	0	1
4070/1	0	2		2890/1	0	1
2993/1	0	1		2806/1	0	2
4704/1	0	0		2860/1	0	3
4676/1	0	7		2807/1	0	1
4817/1	0	1		3246/1	0	2

1	2	3	4	1	2	3	4
	3242/1	0	1		2887/1	0	1
	2869/1	0	3		3081/1	0	8
	2896/1	0	1		2884/1	0	0
	3244	0	10		2829/1	0	1
	3091	0	2		2830/1	0	1
	2893/1	0	1		2831/1	0	0
	3092	0	1	Total	50		
	2898/1	0	2			4	19
	3240/1	0	3				
	3252/1	0	3				
	2861/1	0	1				
	2871/1	0	1				

K. C. SHANDIL,
Superintending Engineer.
6th circle, H. P. P. W. D., Kulu.

भाग 3—अधिनियम, विधेयक और विधेयकों पर प्रबंध समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेंशल कमिश्नर तथा कमिश्नर आफ़ इन्कम-टैक्स द्वारा अधिसूचित शासन इत्यादि
शून्य

भाग 4—स्थानीय स्वायत शासन: मधुनितिपत्र बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफिकाइड और टांडन एरिया तथा पंचायत विभाग

शून्य

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

शून्य

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT NOTIFICATIONS

Simla-2, the 17th May, 1969

No. 8-1/67-LR.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, are hereby republished in the Himachal Pradesh Rajpathra for the information of general public:—

1. The Public Employment (Requirement as to Residence) Act, 1969 (1 of 1969).
2. The Armed Forces (Special Powers) Continuance Act, 1969 (3 of 1969).
3. The Payment of Bonus (Amendment) Act, 1969 (8 of 1969).
4. The Public Wakfs (Extension of Limitation) Amendment Act, 1969 (9 of 1969).
5. The Limitation (Amendment) Act, 1969 (10 of 1969).
6. The Customs (Amendment) Act, 1969 (12 of 1969).

Assented to on 19th March, 1969

THE PUBLIC EMPLOYMENT (REQUIREMENT AS TO RESIDENCE) AMENDMENT ACT, 1969
(ACT NO. 1 OF 1969)

AN

ACT

further to amend the Public Employment (Requirement as to Residence) Act, 1957

BE it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. *Short title*.—This Act may be called the Public Employment (Requirement as to Residence) Amendment Act, 1969.

2. *Amendment of section 3*.—In section 3 of the Public Employment (Requirement as to Residence) Act, 1957

(44 of 1957) (hereinafter referred to as the principal Act).—

(i) in sub-section (1), in clause (q), for the words “local authority”, the words “local or other authority” shall be substituted;

(ii) in sub-section (2), clause (a) shall be re-lettered as clause (aa) and before clause (aa) as so re-lettered, the following clause shall be inserted, namely:—

(a) “Himachal Pradesh” includes the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966);

3. *Amendment of section 5*.—In section 5 of the principal Act, for the words “ten years”, the words “fifteen years” shall be substituted.

Assented to on 26th March, 1969
THE ARMED FORCES (SPECIAL POWERS) CONTINUANCE ACT, 1969
(ACT NO. 3 OF 1969)

AN

ACT

to continue the Armed Forces (Special Powers) Regulation, 1958, for a further period

BE it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. *Short title*.—This Act may be called the Armed Forces (Special Powers) Continuance Act, 1969.

2. *Amendment of section 1*.—In section 1 of the Armed Forces (Special Powers) Regulation, 1958 (Regulation 2 of 1958), in sub-section (4), for the words, figures and letters “the 5th day of April, 1969”, the words, figures and letters “the 5th day of April, 1972” shall be substituted.

Assented to on 26th March, 1969

THE PAYMENT OF BONUS (AMENDMENT)

ACT, 1969

(Act No. 8 of 1969)

AN

ACT

further to amend the Payment of Bonus Act, 1965

Be it enacted by Parliament in the Twentieth Year of the Republic of India as follows:

1. *Short title.*—This Act may be called the Payment of Bonus (Amendment) Act, 1969.

2. *Amendment of section 5.*—In the Payment of Bonus Act, 1965 (21 of 1965) (hereinafter referred to as the principal Act), to section 5, the following proviso shall be added, namely:—

“Provided that the available surplus in respect of the accounting year commencing on any day in the year 1968 and in respect of every subsequent accounting year shall be the aggregate of—

(a) the gross profits for that accounting year after deducting therefrom the sums referred to in section 6; and

(b) an amount equal to the difference between—

(i) the direct tax calculated in accordance with the provisions of section 7, in respect of an amount equal to the gross profits of the employer for the immediately preceding accounting year; and

(ii) the direct tax, calculated in accordance with the provisions of section 7, in respect of an amount equal to the gross profits of the employer for each preceding accounting year after deducting therefrom the amount of bonus which the employer has paid or is liable to pay to his employees in accordance with the provision of this Act for that year.”.

3. *Amendment of section 7.*—In the principal Act, in section 7, for the words, brackets, letter and figure “For the purpose of clause (c) of section 6, any direct tax payable by the employer”, the words “Any direct tax payable by the employer” shall be substituted.

4. *Repeal and saving.*—(1) The Payment of Bonus (Amendment) Ordinance, 1969 (2 of 1969), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act as if this Act had come into force on the 10th day of January, 1969.

Assented to on 26th March, 1969

THE PUBLIC WAKFS (EXTENSION OF LIMITATION)

AMENDMENT ACT, 1969

(Act No. 9 of 1969)

AN

ACT

further to amend the Public Wakfs (Extension of Limitation) Act, 1959

Be it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Public Wakfs (Extension of Limitation) Amendment Act, 1969.

2. *Amendment of section 3 of Act 29 of 1959.*—In the Public Wakfs (Extension of Limitation) Act, 1959 (hereinafter referred to as the principal Act), in section 3,

for the words, figures and letters “the 31st day of December, 1968”, the words, figures and letters “the 31st day of December, 1970” shall be substituted.

3. *Repeal and saving.*—(1) The Public Wakfs (Extension of Limitation) Amendment Ordinance, 1968 (13 of 1968), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act as if this Act had come into force on the 31st day of December, 1968.

Assented to on 26th March, 1969

THE LIMITATION (AMENDMENT) ACT, 1969

(Act No. 10 of 1969)

AN

ACT

further to amend the Limitation Act, 1963

Be it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Limitation (Amendment) Act, 1969.

2. *Amendment of section 30 of Act 36 of 1963.*—In section 30 of the Limitation Act, 1963, in clause (a).—

(a) for the words “five years” the words “seven years” shall be, and shall be deemed always to have been, substituted;

(b) the following proviso shall be inserted at the end, namely:—

“Provided that if in respect of any such suit, the said period of seven years expires earlier than the period of limitation prescribed therefor under the Indian Limitation Act, 1908 (9 of 1908) and the said period of seven years together with so much of the period of limitation in respect of such suit under the Indian Limitation Act, 1908, as has already expired before the commencement of this Act is shorter than the period prescribed for such suit under this Act, then, the suit may be instituted within the period of limitation prescribed therefor under this Act.”.

3. *Repeal.*—The Limitation (Amendment) Ordinance, 1968 (Ordinance 12 of 1968) is hereby repealed.

Assented to on 28-3-69

THE CUSTOMS (AMENDMENT) ACT, 1969

(Act No. 12 of 1969)

AN

ACT

further to amend the Customs Act, 1962

Be it enacted by Parliament in the Twentieth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Customs Amendment Act, 1969.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 3rd day of January, 1969.

2. *Insertion of new Chapters IVA, IVB, and IVC.*—After Chapter IV of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the principal Act), the following Chapters shall be inserted, namely:—

'CHAPTER IVA'

DETECTION OF ILLEGALLY IMPORTED GOODS AND PREVENTION OF THE DISPOSAL THEREOF

11A. Definitions.—In this Chapter, unless the context otherwise requires,—

- (a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force;
- (b) "intimated place" means a place intimated under sub-section (1), sub-section (2) or sub-section (3), as the case may be, of section 11C;
- (c) "notified date", in relation to goods of any description, means the date on which the notification in relation to such goods is issued under section 11B;
- (d) "notified goods" means goods specified in the notification issued under section 11B.

11B. Power of Central Government to notify goods.—If, having regard to the magnitude of the illegal import of goods of any class or description, the Central Government is satisfied that it is expedient in the public interest to take special measures for the purpose of checking the illegal import, circulation or disposal of such goods, or facilitating the detection of such goods, it may, by notification in the Official Gazette, specify goods of such class or description.

11C. Persons possessing notified goods to intimate the place of storage, etc.—(1) Every person who owns, possesses or controls, on the notified date, any notified goods, shall, within seven days from that date, deliver to the proper officer a statement (in such form, in such manner and containing such particulars as may be specified by rules made in this behalf) in relation to the notified goods owned, possessed or controlled by him and the place where such goods are kept or stored.

(2) Every person who acquires, after the notified date, any notified goods, shall, before making such acquisition, deliver to the proper officer an intimation containing the particulars of the place where such goods are proposed to be kept or stored after such acquisition and shall, immediately on such acquisition, deliver to the proper officer a statement (in such form, in such manner and containing such particulars as may be specified by rules made in this behalf) in relation to the notified goods acquired by him:

Provided that a person who has delivered a statement, whether under sub-section (1) or sub-section (2), in relation to any notified goods, owned, possessed, controlled or acquired by him, shall not be required to deliver any further statement in relation to any notified goods acquired by him, after the date of delivery of the said statement, so long as the notified goods so acquired are kept or stored at the intimated place.

(3) If any person intends to shift any notified goods to any place other than the intimated place, he shall, before taking out such goods from the intimated place, deliver to proper officer an intimation containing the particulars of the place to which such goods are proposed to be shifted.

(4) No person shall, after the expiry of seven days from the notified date, keep or store any notified goods at any place other than the intimated place.

(5) Where any notified goods have been sold or transferred, such goods shall not be taken from one place

to another unless they are accompanied by the voucher referred to in section 11F.

(6) No notified goods (other than those which have been sold or transferred) shall be taken from one place to another unless they are accompanied by a transport voucher (in such form and containing such particulars as may be specified by rules made in this behalf) prepared by the persons owning, possessing or controlling such goods.

11D. Precautions to be taken by persons acquiring notified goods.—No person shall acquire (except by gift or succession, from any other individual in India), after the notified date, any notified goods—

- (i) unless such goods are accompanied by,—

(a) the voucher referred to in section 11F or the memorandum referred to in sub-section (2) of section 11G, as the case may be, or

(b) in the case of a person who has himself imported any goods, any evidence showing clearance of such goods by the Customs Authorities; and

(ii) unless he has taken, before acquiring such goods from a person other than a dealer having a fixed place of business, such reasonable steps as may be specified by rules made in this behalf, to ensure that the goods so acquired by him are not goods which have been illegally imported.

11E. Persons possessing notified goods to maintain accounts.—(1) Every person who, on or after the notified date, owns, possesses, controls or acquires any notified goods shall maintain (in such form and in such manner as may be specified by rules made in this behalf) a true and complete account of such goods and shall, as often as he acquires or parts with any notified goods, make an entry in the said account in relation to such acquisition or parting with, and shall also state therein the particulars of the person from whom such goods have been acquired or in whose favour such goods have been parted with, as the case may be, and such account shall be kept, along with the goods, at the place of storage of the notified goods to which such accounts relate.

Provided that it shall not be necessary to maintain separately accounts in the form and manner specified by rules made in this behalf in the case of a person who is already maintaining accounts which contain the particulars specified by the said rules.

(2) Every person who owns, possesses or controls any notified goods and who uses any such goods for the manufacture of any other goods, shall maintain (in such form, in such manner and containing such particulars as may be specified by rules made in this behalf) a true and complete account of the notified goods so used by him and shall keep such account at the intimated place.

11F. Sale, etc. of notified goods to be evidenced by Vouchers.—On and from the notified date, no person shall sell or otherwise transfer any notified goods, unless every transaction in relation to the sale or transfer of such goods is evidenced by a voucher in such form and containing such particulars as may be specified by rules made in this behalf.

11G. Sections 11C, 11E and 11F not to apply to goods in personal use.—(1) Nothing in sections 11C, 11E and 11F shall apply to any notified goods which are—

(a) in personal use of the person by whom they are owned, possessed or controlled, or

(b) kept in the residential premises of a person for his personal use.

(2) If any person, who is in possession of any notified goods referred to in sub-section (1), sells, or otherwise transfers for a valuable consideration, any such goods, he shall issue to the purchaser or transferee, as the case may be, a memorandum containing such particulars as may be specified by rules made in this behalf and no such goods shall be taken from one place to another unless they are accompanied by the said memorandum.

CHAPTER IVB

PREVENTION OR DETENTION OF ILLEGAL EXPORT OF GOODS

11H. Definitions. In this Chapter, unless the context otherwise requires,

(a) "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;

(b) "intimated place" means a place intimated under sub-section (1), sub-section (2) or sub-section (3), as the case may be, of section 11J;

(c) "specified area" includes the Indian customs waters, and such inland area, not exceeding one hundred kilometres in width from any coast or other border of India, as the Central Government may, having regard to the vulnerability of that area to smuggling, by notification in the Official Gazette, specify in this behalf;

Provided that where a part of any village, town or city falls within a specified area, the whole of such village, town or city shall, notwithstanding that the whole of it is not within one hundred kilometres from any coast or other border of India, be deemed to be included in such specified area;

(d) "specified date", in relation to specified goods, means the date on which any notification is issued under section 11I in relation to those goods in any specified area;

(e) "specified goods" means goods of any description specified in the notification issued under section 11I in relation to a specified area.

11-I. Power of Central Government to specify goods.—If, having regard to the magnitude of the illegal export of goods of any class or description, the Central Government is satisfied that it is expedient in the public interest to take special measures for the purpose of checking the illegal export or facilitating the detection of goods which are likely to be illegally exported, it may, by notification in the Official Gazette, specify goods of such class or description.

11J. Persons possessing specified goods to intimate the place of storage, etc.—(1) Every person who owns, possesses or controls, on the specified date, any specified

goods, the market price of which exceeds fifteen thousand rupees shall, within seven days from that date, deliver to the proper officer an intimation containing the particulars of the place where such goods are kept or stored within the specified area.

(2) Every person who acquires (within the specified area), after the specified date, any specified goods,—

(i) the market price of which, or

(ii) the market price of which together with the market price of any specified goods of the same class or description, if any, owned, possessed or controlled by him on the date of such acquisition, exceeds fifteen thousand rupees shall, before making such acquisition, deliver to the proper officer an intimation containing the particulars of the place where such goods are proposed to be kept or stored after such acquisition:

Provided that a person who has delivered an intimation, whether under sub-section (1) or sub-section (2), in relation to any specified goods, owned, possessed, controlled or acquired by him, shall not be required to deliver any further intimation so long as the specified goods are kept or stored at the intimated place.

(3) If any person intends to shift any specified goods to which sub-section (1) or sub-section (2) applies, to any place other than the intimated place, he shall, before taking out such goods from the intimated place, deliver to the proper officer an intimation containing the particulars of the place to which such goods are proposed to be shifted.

(4) No person shall, after the expiry of seven days from the specified date, keep or store any specified goods to which sub-section (1) or sub-section (2) applies, at any place other than the intimated place.

11K. Transport of specified goods to be covered by vouchers.—(1) No specified goods shall be transported from, into or within any specified area or loaded on any animal or conveyance in such area, unless they are accompanied by a transport voucher (in such form and containing such particulars as may be specified by rules made in this behalf) prepared by the person owning, possessing, controlling or selling such goods:

Provided that no transport voucher shall be necessary for the transport, within a village, town or city, of any specified goods the market price of which, on the date of transport, does not exceed one thousand rupees.

(2) Notwithstanding anything contained in sub-section (1), where the Central Government, after considering the nature of any specified goods, the time, mode, route and the market price of the goods intended to be transported, the purpose of the transportation and the vulnerability of the specified area with regard to the illegal export of such goods, is satisfied that it is expedient in the public interest so to do, it may,—

(i) by notification in the Official Gazette, specify goods of such class or description and of a market price exceeding such sum as that Government may notify; and different sums in relation to the specified goods of the same class or description, or different classes or descriptions, may be notified for the same specified area or for different specified areas, and

(ii) direct that no person shall transport any goods so specified unless the transport voucher in relation to them has been countersigned by the proper officer.

11L. Persons possessing specified goods to maintain accounts.—(1) Every person who, on or after the specified date, owns, possesses or controls, within a specified area, any specified goods of a market price exceeding fifteen thousand rupees, shall maintain (in such form and in such manner as may be specified by rules made in this behalf) a true and complete account of such goods and shall, as often as he acquires or parts with any specified goods, make an entry in the said account in relation to such acquisition or parting with, and shall also state therein the particulars of the person from whom such goods have been acquired or in whose favour such goods have been parted with, as the case may be, and such account shall be kept, along with the goods, at the place of storage of the specified goods to which such accounts relate:

Provided that it shall not be necessary to maintain separately accounts in the form and manner specified by rules made in this behalf in the case of a person who is already maintaining accounts which contain the particulars specified by the said rules.

(2) Every person who owns, possesses or controls any specified goods to which the provisions of sub-section (1) apply, and who uses any such goods for the manufacture of any other goods, shall maintain (in such form, in such manner and containing such particulars as may be specified by rules made in this behalf) a true and complete account of the specified goods so used by him and shall keep such account at the intimated place.

(3) If at any time, on a verification made by a proper officer, it is found that any specified goods owned, possessed or controlled by a person are lesser in quantity than the stock of such goods as shown, at the time of such verification, in the accounts referred to in sub-section (1), read with the accounts referred to in sub-section (2), it shall be presumed, unless the contrary is proved, that such goods, to the extent that they are lesser than the stock shown in the said accounts, have been illegally exported and that the person owning, possessing or controlling such goods has been concerned with the illegal export thereof.

11M. Steps to be taken by persons selling or transferring any specified goods.—Except where he receives payment by cheque drawn by the purchaser, every person who sells or otherwise transfers within any specified area, any specified goods, shall obtain, on his copy of the sale or transfer voucher, the signature and full postal address of the person to whom such sale or transfer is made and shall also take such other reasonable steps as may be specified by rules made in this behalf to satisfy himself as to the identity of the purchaser or the transferee, as the case may be, and if after an inquiry made by a proper officer, it is found that the purchaser or the transferee, as the case may be, is not either readily traceable or is a fictitious person, it shall be presumed, unless the contrary is proved, that such goods have been illegally exported and the person who had sold or otherwise transferred such goods had been concerned in such illegal export:

Provided that nothing in this section shall apply to petty sales of any specified goods if the aggregate market price obtained by such petty sales, made in the course of a day, does not exceed two thousand and five

hundred rupees.

Explanation.—In this section “petty sale” means a sale at a price which does not exceed one thousand rupees.

CHAPTER IVC

POWER TO EXEMPT FROM THE PROVISIONS OF CHAPTERS IVA AND IVB

11N. Power to exempt.—If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally, either absolutely or subject to such conditions as may be specified in the notification, goods of any class or description from all or any of the provisions of Chapter IVA or Chapter IVB.

3. Insertion of new section 106A.—After section 106 of the principal Act, the following section shall be inserted, namely:—

“**106A. Power to inspect.**—Any proper officer authorised in this behalf by the Collector of Customs may, for the purpose of ascertaining whether or not the requirements of this Act have been complied with, at any reasonable time, enter any place intimated under Chapter IVA or Chapter IVB, as the case may be, and inspect the goods kept or stored therein and require any person found therein, who is for the time being in charge thereof, to produce to him for his inspection the accounts maintained under the said Chapter IVA or Chapter IVB, as the case may be, and to furnish to him such other information as he may reasonably require for the purpose of ascertaining whether or not such goods have been illegally imported, exported or are likely to be illegally exported.”.

4. Amendment of section 111.—In section 111 of the principal Act, after clause (o), the following clause shall be inserted, namely:—

“(p) any notified goods in relation to which any provisions of Chapter IVA or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.”.

5. Amendment of section 113.—In section 113 of the principal Act, after clause (k), the following clause shall be inserted, namely:—

“(l) any specified goods in relation to which any provisions of Chapter IVB or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.”.

6. Amendment of section 159.—In section 159 of the principal Act, after the figures “11”, the figures and letters, “11B, 11H, 11-I, 11K, 11N” shall be inserted.

7. Repeal and saving.—(1) The Customs (Amendment) Ordinance, 1969 (1 of 1969), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions, of the principal Act as amended by this Act.

Simla-2, the 2nd November, 1968

No. 13-41/68-LR.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, are hereby republished in the

Himachal Pradesh Rajpatha for the information of general public:

1. Indian Coinage (Amendment) Act, 1968 (28 of 1968).
2. The Rice Milling Industry (Regulation) Amendment Act, 1968 (29 of 1968).
3. The Press and Registration of Books (Amendment) Act, 1968 (30 of 1968).
4. The Requisitioning and Acquisition of Immovable Property (Amendment) Act, 1961 (32 of 1968).
5. The Advocates (Amendment) Act, 1968 (33 of 1968).
6. The Public Premises (Eviction of unauthorised occupants) Amendment Act, 1968 (32 of 1968).
7. The Enemy Property Act, 1968 (34 of 1968).
8. The Inter-State Disputes (Amendment) Act, 1968 (35 of 1968).
9. The Andhra Pradesh and Mysore (Transfer of Territory) Act, 1968.

JOSEPH DINANATH,
Under Secretary (Judicial).

Assented to on 6-8-1968
THE INDIAN COINAGE (AMENDMENT)
ACT, 1968

(Act No. 28 of 1968)

AN

ACT

further to amend the Indian Coinage Act, 1906

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:-

1. *Short title and commencement.*—(1) This Act may be called the Indian Coinage (Amendment) Act, 1968.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 6.*—In section 6 of the Indian Coinage Act, 1906 (3 of 1906) (hereinafter referred to as the principal Act), for the words "of such denominations not higher than one rupee", the words "of such denominations not higher than one hundred rupees" shall be substituted.

3. *Amendment of section 13.*—In section 13 of the principal Act—

(a) in sub-section (1), in clause (a), for the words "in the case of a rupee coin", the words "in the case of a coin of any denomination not lower than one rupee" shall be substituted;

(b) in sub-section (2), after the words, figures and letters "after the 10th day of March, 1940", the words brackets and figures "and before the commencement of the Indian Coinage (Amendment) Act, 1947 (28 of 1947)" shall be inserted.

Assented to on 7-8-1968
THE RICE-MILLING INDUSTRY (REGULATION)
AMENDMENT ACT, 1968

(Act No. 29 of 1968)

AN

ACT

To amend the Rice-Milling Industry (Regulation) Act, 1958

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:-

1. *Short title and commencement.*—(1) This Act

may be called the Rice-Milling Industry (Regulation) Amendment Act, 1968.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 3.*—In the Rice-Milling Industry (Regulation) Act, 1958 (21 of 1958) (hereinafter referred to as the principal Act), in section 3,—

(1) for clause (a), the following clause shall be substituted, namely:—

(a) "defunct rice mill" means—

- (i) a rice mill in existence at the commencement of this Act but in which rice-milling operations have not been carried on for a continuous period of one year prior to such commencement; and
- (ii) a rice mill (whether established before or after such commencement) in which rice-milling operations are not carried on for a continuous period of one year at any time after the commencement of the Rice-Milling Industry (Regulation) Amendment Act, 1968; ;

(2) to clause (b), the following proviso shall be added, namely:—

"Provided that if in any such rice mill rice-milling operations are not carried on for a continuous period of one year at any time after the commencement of the Rice-Milling Industry (Regulation) Amendment Act, 1968, then, such mill shall, on the expiry of the said period of one year, cease to be an existing rice mill and be deemed to be a defunct rice mill;"

(3) for clause (d), the following clause shall be substituted, namely:—

(d) "milling-rice", with its grammatical variations, means—

- (i) recovering rice or any product thereof from paddy;
- (ii) polishing rice, with the aid of power;"

(4) after clause (g), the following clause shall be inserted, namely:—

"(gg) "polishing" in relation to rice means the removal of bran from the kernel of rice;"

3. *Insertion of new section 3A.*—In the principal Act, after section 3, the following section shall be inserted, namely:—

"3A. *Application of the Act to rice-hullers.*—The provisions of this Act shall apply to rice-hullers attached to, or maintained with, any flour, oil, *dal* or other mill, or pumping set as they apply to rice mills subject to the modification that any reference to the commencement of this Act in those provisions shall, in their application to such rice-hullers, be construed as a reference to the commencement of the Rice-Milling Industry (Regulation) Amendment Act, 1968."

4. *Amendment of section 5.*—In section 5 of the principal Act,—

(1) in sub-section (3), for the words "such other conditions as it may think fit", the words "such other conditions (including such conditions as to improvements to existing machinery, replacement of existing machinery and use of improved methods of rice-milling as may be necessary to eliminate waste, obtain maxi-

mum production and improve quality) as it may think fit" shall be substituted;

(2) for sub-section (5), the following sub-section shall be substituted, namely:—

"(5) (a) In granting a permit under this section (whether for the establishment of a new rice mill or for re-commencing rice-milling operation in a defunct rice mill), the Central Government shall give preference—

- (i) to a Government company or a corporation owned or controlled by the Government over every other applicant;
- (ii) to a farmers' co-operative society over every other applicant, not being a Government company or a corporation owned or controlled by the Government,

notwithstanding that such other applicant has applied for the grant of a permit for re-commencing rice-milling operation in a defunct rice mill.

(b) Subject to the provisions of clause (a), in granting a permit under this section, the Central Government shall give preference to a defunct rice mill over a new rice mill.

Explanation.—In this sub-section,—

(i) "Co-operative society" means a Society registered or deemed to be registered under the Co-operative Societies Act, 1912 (2 of 1912) or any other law relating to co-operative societies for the time being in force in any State and "farmers' co-operative society" means a co-operative society members whereof include farmers and the voting rights in which are, according to its rules and bye-laws, restricted to the following classes of its members, namely:—

- (a) farmers,
- (b) State Governments,
- (c) primary agricultural credit societies as defined in clause (c) (ii) of section 2 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (ii) "Government company" has the same meaning as in the Companies Act, 1956 (1 of 1956);
- (3) in sub-section (6),—
- (i) for the words "shall be effective", the words "shall be valid" shall be substituted;
- (ii) the following proviso shall be added at the end, namely:—

"Provided that if in a mill in respect of which a permit has been granted under sub-section (3) rice-milling operation is not carried on for a continuous period of one year at any time after the commencement of the Rice-Milling Industry (Regulation) Amendment Act, 1968, then, such permit shall cease to be valid upon the expiry of the said period of one year and a fresh permit shall be necessary for re-commencing rice-milling operation in that mill."

5. Amendment of section 6.—In section 6 of the principal Act,—

(1) in sub-section (1), for the words and figure "a permit has been granted under section 5", the words and figure "a permit granted under section 5 is effective" shall be substituted;

(2) in sub-section (3), for the brackets and words "(including, in particular, conditions relating to the polishing of rice)", the brackets and words "(including such conditions as to improvements to existing machinery, replacement of existing machinery and use of improved methods of rice-milling, as may be necessary to eliminate waste, obtain maximum production and im-

rove quality and conditions relating to the polishing of rice)" shall be substituted;

(3) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) A licence granted under this section shall be valid for the period specified therein and may be renewed from time to time for such period and on payment of such fees and on such conditions (including such conditions as to improvements to existing machinery, replacement of existing machinery and use of improved methods of rice-milling, as may be necessary to eliminate waste, obtain maximum production and improve quality) as may be prescribed:

Provided that if in a mill in respect of which a licence has been granted under sub-section (3) rice-milling operations are not carried on for a continuous period of one year at any time after the commencement of the Rice-Milling Industry (Regulation) Amendment Act, 1968, then, such licence shall cease to be valid upon the expiry of the said period of one year and a fresh licence shall be necessary for carrying on rice-milling operations in that mill."

6. Amendment of section 8.—In section 8 of the principal Act, in sub-section (3),—

(i) in clause (a), for the words "after the expiry of the period of the validity of the licence", the words "after the licence has ceased to be valid" shall be substituted:

(ii) for the proviso to clause (d), the following proviso shall be substituted, namely:—

"Provided that no such permission shall be necessary,—

- (i) where such expansion is in accordance with the terms and conditions of the permit or licence granted under this Act in respect of the rice mill; or
- (ii) for the replacement merely of any parts of the machinery of the rice mill if such replacement does not result in an increase in the productive capacity of the rice mill."

7. Amendment of section 13.—In section 13 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) If any person contravenes or attempts to contravene or abets the contravention of any of the provisions of section 8 or sub-section (2) of section 18, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both, and in the case of a continuing contravention, with an additional fine which may extend to five hundred rupees for every day during which such contravention continues after conviction for the first such contravention:

Provided that where such contravention, attempt or abetment relates to sub-section (1), or sub-section (2), or clause (a) or clause (b) of sub-section (3) of section 8, or sub-section (2) of section 18, he shall be punishable with imprisonment for a term which shall not be less than one month."

8. Insertion of new sections 14A and 14B.—After section 14 of the principal Act, the following sections shall be inserted, namely:—

"14 A. *Burden of proof in certain cases.*—Where paddy, husk, rice or broken rice is recovered from the premises of a mill, it shall be presumed, unless the

contrary is proved by the owner, that rice-milling operations are carried on in that mill.

14B. Confiscation of plant and machinery.—Where any person has been convicted for contravention of any of the provisions of section 8 or of sub-section (2) of section 18, then, the court convicting such person may order confiscation of the plant and machinery with which rice-milling operations in contravention of such provision were carried on:

Provided that where such person is convicted for a second or subsequent offence, the court shall order confiscation of such plant and machinery.”.

9. Amendment of section 21.—In sub-section (1) of section 21 of the principal Act, for the words “any person”, the words “any officer or authority” shall be substituted.

10. Amendment of section 22.—In section 22 of the principal Act,—

(1) in sub-section (2),—

(a) after clause (b), the following clause shall be inserted, namely:—

“(bb) the form of a permit under section 5 and the conditions (including conditions relating to improvements to existing machinery, replacement of existing machinery, and use of improved methods of rice-milling) subject to which a permit may be granted and the time within which such conditions shall be complied with;”;

(b) in clause (d), for the words “including conditions relating to the polishing of rice”, the words “including conditions relating to improvements to existing machinery, replacement of existing machinery, use of improved methods of rice-milling and polishing of rice, the time within which such conditions shall be complied with” shall be substituted;

(2) for sub-section (4), the following sub-section shall be substituted:

“(4) Every rule made by the Central Government under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”.

Assented to on 8-8-1968

THE PRESS AND REGISTRATION OF BOOKS (AMENDMENT) ACT, 1968

(Act No. 30 of 1968)

AN

ACT

further to amend the Press and Registration of Books Act, 1867

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Press and Registration of Books (Amendment) Act, 1968.

2. Amendment of section 5A.—In section 5A of the Press and Registration of Books Act, 1867, (25 of 1867) for the words brackets and figures “after the expiry of a period of two months from the date of commencement of the Press and Registration of Books (Amendment) Act, 1965, unless before the expiry of that period”, at both the places where they occur, the words, figures and letters “after the 31st day of December, 1968, unless before the expiry of that date” shall be, and shall be deemed always to have been, substituted.

Assented to on 9-8-68

THE REQUISITIONING AND ACQUISITION OF IMMOVABLE PROPERTY (AMENDMENT) ACT, 1968

(Act No. 31 of 1968)

AN
ACT

further to amend the Requisitioning and Acquisition of Immovable Property Act, 1952

BE it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Requisitioning and Acquisition of Immovable Property (Amendment) Act, 1968.

2. Amendment of section 8.—In section 8 of the Requisitioning and Acquisition of Immovable Property Act, 1952 (30 of 1952), (hereinafter referred to as the principal Act), for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The compensation payable for the acquisition of any property under section 7 shall be the price which the requisitioned property would have fetched in the open market, if it had remained in the same condition as it was at the time of requisitioning and been sold on the date of acquisition.”

3. Insertion of new section 25.—In the principal Act, after section 24, the following section shall be inserted and shall be deemed to have been inserted with effect on and from the 10th day of January, 1968, namely:—

25. Special provision as to certain requisitions under Act 51 of 1962.—(1) Notwithstanding anything contained in this Act, any immovable property requisitioned by the Central Government or by any officer or authority to whom powers in this behalf have been delegated by that Government, under the Defence of India Act, 1962, and the rules made thereunder (including any immovable property deemed to have been requisitioned under the said Act) which has not been released from such requisition before the 10th January, 1968, shall, as from that date, be deemed to have been requisitioned by the competent authority under the provisions of this Act for the purpose for which such property was held immediately before the said date and all the provisions of this Act shall apply accordingly:

Provided that—

(a) all determinations, agreements and awards for the payment of compensation in respect of any such pro-

property for any period of requisition before the said date and in force immediately before the said date, shall continue to be in force and shall apply to the payment of compensation in respect of that property for any period of requisition as from the said date;

(b) anything done or any action taken (including any orders, notifications or rules made or issued) by the Central Government or by any officer or authority to whom powers in this behalf have been delegated by that Government, in exercise of the powers conferred by or under Chapter (vi) of the Defence of India Act, 1962 shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this section was in force on the date on which such thing was done or action was taken.

(2) Save as otherwise provided in sub-section (1), the provisions of the Defence of India Act, 1962, and the rules made thereunder, in so far as those provisions relate to the requisitioning of any such immovable property as is referred to in sub-section (1), shall as from the 10th January, 1968, cease to operate except as respects things done or omitted to be done before such cesser and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser of operation as if such cesser were a repeal of an enactment by a Central Act."

4. Repeal and saving.—(1) The Requisitioning and Acquisition of Immovable Property (Amendment) Ordinance, 1968 (Ord. 4 of 1968), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Assented to on 16-8-1968

THE ADVOCATES (AMENDMENT) ACT, 1968

(ACT NO. 33 OF 1968)

AN
ACT

further to amend the Advocates Act, 1961

BE it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Advocates (Amendment) Act, 1968.

(2) It shall be deemed to have come into force on the 5th day of June, 1968.

2. Amendment of section 24.—In clause (a) of sub-section (3) of section 24 of the Advocates Act, 1961 (25 of 1961) (hereinafter referred to as the principal Act), the words, figures and letters, "before the 31st day of March, 1964" and "then in force" shall be omitted.

3. Insertion of new section 58AB.—After section 58AA of the principal Act, the following section shall be inserted, namely:—

"58AB. Special provisions with respect to certain persons enrolled by Mysore State Bar Council.—Notwithstanding anything contained in this Act or any judgment,

decree or order of any court or any resolution passed or direction given by the Bar Council of India, every person who was admitted as an advocate on the State roll by the State Bar Council of Mysore during the period beginning with the 28th day of February, 1963, and ending on the 31st day of March, 1964, on the basis of his having obtained a certificate of pleadership from the High Court of Mysore, shall, save as otherwise provided, be deemed to have been validly admitted as an advocate on that State roll and accordingly entitled to practise the profession of law (whether by way of pleading or acting or both):

Provided that where any such person has elected to be enrolled as an advocate on the roll of any other State Bar Council, his name shall be deemed to have been struck off the roll of the State Bar Council of Mysore from the date he was enrolled by the other State Bar Council:

Provided further that the seniority of such person whether his name is borne on the State roll of the State Bar Council of Mysore, or on the State roll of any other Bar Council, shall, for the purposes of clauses (d) of sub-section (3) of section 17, be determined by reckoning the 16th day of May, 1964, as the date of admission."

4. Repeal and saving.—(1) The Advocates (Amendment) Ordinance, 1968 (3 of 1968) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

Assented to on 16-8-1968

THE PUBLIC PREMISES (EVICTION OF UNAUTHORISED OCCUPANTS) AMENDMENT ACT, 1968 (Act No. 32 of 1968)

AN
ACT

further to amend the Public Premises (Eviction of Unauthorised Occupants) Act, 1958

BE it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 1968.

2. Amendment of section 2.—In section 2 of the Public Premises (Eviction of Unauthorised Occupants) Act, 1958 (32 of 1958) (hereinafter referred to as the principal Act), for clause (b), the following clause shall be substituted, namely:—

(b) "public premises" means any premises belonging to, or taken on lease or requisitioned by, or on behalf of, the Central Government; and includes—

(i) any premises belonging to, or taken on lease by, or on behalf of—

(i) any company as defined in section 3 of the Companies Act, 1956 (1 of 1956), in which not less than fiftyone per cent of the paid-up share capital is held by the Central Government; and

(ii) any Corporation [not being a company as defined in section 3 of the Companies Act, 1956 (1 of 1956), or a local authority] established by or under a Central Act and owned or controlled by the Central Government; and

- (2) in relation to the Union territory of Delhi—
 (i) any premises belonging to the Municipal Corporation of Delhi or any municipal committee or notified area committee; and
 (ii) any premises belonging to the Delhi Development Authority, whether such premises are in the possession of, or leased out by, the said authority;.

3. Amendment of section 3. In section 3 of the principal Act, in clause (a), for the words, brackets, letter and figure “or officers of equivalent rank of the Corporation or any Committee or the authority referred to in clause (b) of section 2”, the following shall be substituted, namely:—

“or officers of equivalent rank of any company or Corporation referred to in paragraph (1), or of the Corporation or any Committee or the authority referred to in paragraph (2), of clause (b) of section 2”.

4. Insertion of new section 10E.—After section 10D of the principal Act, the following section shall be inserted namely:—

10E. Bar of jurisdiction.—No civil court shall have jurisdiction to entertain any suit or proceeding in respect of the eviction of any person who is in unauthorised occupation of any public premises or the recovery of the arrears of rent payable under sub-section (i) of section 7 or the damages payable under sub-section (2) of that section or costs awarded to the Central Government under sub-section (4A) of section 9 or any portion of such rent, damages or costs.”.

5. Repeal and saving. (1) The Public Premises (Eviction of Unauthorised Occupants) Amendment Ordinance, 1968 (5 of 1968), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act as if this Act had come into force on the 17th day of June, 1968.

Assented to on 20-8-1968

THE ENEMY PROPERTY ACT, 1968
 (Act No. 34 of 1968)

AN
 ACT

to provide for the continued vesting of enemy property vested in the Custodian of Enemy Property for India under the Defence of India Rules, 1962, and for matters connected therewith

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title, extent, application and commencement.—(1) This Act may be called the Enemy Property Act, 1968.

(2) It extends to the whole of India except the State of Jammu and Kashmir and it applies also to all citizens of India outside India and to branches and agencies outside India of companies or bodies corporate, registered or incorporated in India.

(3) It shall be deemed to have come into force on the 10th day of July, 1968.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “Custodian” means the Custodian of Enemy Property for India appointed or deemed to have been appointed under section 3 and includes a Deputy Custodian and an Assistant Custodian of Enemy Property appointed or deemed to have been appointed under that section;

(b) “enemy” or “enemy subject” or “enemy firm” means a person or country who or which was an enemy, an enemy subject or an enemy firm, as the case may be, under the Defence of India Act, 1962 (51 of 1962), and the Defence of India Rules, 1962, but does not include a citizen of India;

(c) “enemy property” means any property for the time being belonging to or held or managed on behalf of an enemy, an enemy subject or an enemy firm:

Provided that where an individual enemy subject dies in the territories to which this Act extends, any property which immediately before his death belonged to or was held by him or was managed on his behalf, may, notwithstanding his death, continue to be regarded as enemy property for the purposes of this Act;

(d) “prescribed” means prescribed by rules made under this Act.

3. Appointment of Custodian of Enemy Property for India and Deputy Custodian, etc.—The Central Government may, by notification in the Official Gazette, appoint a Custodian of Enemy Property for India and one or more Deputy Custodians and Assistant Custodians of Enemy Property for such local areas as may be specified in the notification:

Provided that the Custodian of Enemy Property for India and any Deputy Custodian or Assistant Custodian of Enemy Property appointed under the Defence of India Rules, 1962, shall be deemed to have been appointed under this section.

4. Appointment of Inspectors of Enemy Property.—The Central Government may, either generally or for any particular area, by notification in the Official Gazette, appoint one or more Inspectors of Enemy Property for securing compliance with the provisions of this Act and may, by general or special order, provide for the distribution and allocation of the work to be performed by them for securing such compliance:

Provided that every Inspector of Enemy Firms appointed under the Defence of India Rules, 1962, shall be deemed to be an Inspector of Enemy Property appointed under this section.

5. Property vested in the Custodian of Enemy Property for India under the Defence of India Rules, 1962 to continue to vest in Custodian.—Notwithstanding the expiration of the Defence of India Act, 1962 (51 of 1962) and the Defence of India Rules, 1962, all enemy property vested before such expiration in the Custodian of Enemy Property for India appointed under the said rules and continuing to vest in him immediately before the commencement of this Act, shall, as from such commencement, vest in the Custodian.

6. Transfer of property vested in Custodian by enemy or enemy subject or enemy firm.—Where any property vested in the Custodian under this Act has been transferred, whether before or after the commencement of this Act, by an enemy or an enemy subject or an enemy firm and where it appears to the Central Government that such transfer is injurious to the public interest or was made with a view to evading or defeating the vesting of the property in the Custodian, then the Central Government may, after giving a reasonable opportunity to the transferee to be heard in the matter, by order, declare such transfer to be void and on the making of such order, the property shall continue to vest or be deemed to vest in the Custodian.

7. Payment to Custodian of money otherwise payable to an enemy, enemy subject or enemy firm.—(1) Any sum payable by way of dividend, interest, share profits or otherwise to or for the benefit of an enemy or an enemy subject or an enemy firm shall, unless otherwise ordered by the Central Government, be paid by the person by whom such sum would have been payable but for the prohibition under the Defence of India Rules, 1962, to the Custodian or such person as may be authorised by him in this behalf and shall be held by the Custodian or such person subject to the provisions of this Act.

(2) In cases in which money would, but for the prohibition under the Defence of India Rules, 1962, be payable in a foreign currency to or for the benefit of an enemy or an enemy subject or an enemy firm (other than cases in which money is payable under a contract in which provision is made for a specified rate of exchange), the payment shall be made to the Custodian in rupee currency at the middle official rate of exchange fixed by the Reserve Bank of India on the date on which the payment became due to that enemy, enemy subject or enemy firm.

(3) The Custodian shall, subject to the provisions of section 8, deal with any money paid to him under the Defence of India Rules, 1962 or under this Act and any property vested in him under this Act in such manner as the Central Government may direct.

8. Powers of Custodian in respect of enemy property vested in him.—(1) With respect to the property vested in the Custodian under this Act, the Custodian may take or authorise the taking of such measures as he considers necessary or expedient for preserving such property and where such property belongs to an individual enemy subject may incur such expenditure out of the property as he considers necessary or expedient for the maintenance of that individual or of his family in India.

(2) Without prejudice to the generality of the foregoing provision, the Custodian or such person as may be specifically authorised by him in this behalf, may, for the said purpose,—

- (i) carry on the business of the enemy;
- (ii) take action for recovering any money due to the enemy;
- (iii) make any contract and execute any document in the name and on behalf of the enemy;
- (iv) institute, defend or continue any suit or other legal proceeding, refer any dispute to arbitration and compromise any debts, claims or liabilities;
- (v) raise on the security of the property such

loans as may be necessary;

(vi) incur out of the property any expenditure including the payment of any taxes, duties, cesses and rates to Government or to any local authority and of any wages, salaries, pensions, provident fund contributions to, or in respect of, any employee of the enemy and the repayment of any debts due by the enemy to persons other than enemies;

(vii) transfer by way of sale, mortgage or lease or otherwise dispose of any of the properties;

(viii) invest any moneys held by him on behalf of enemies for the purchase of Treasury Bills or such other Government securities as may be approved by the Central Government for the purpose;

(ix) make payments to the enemy and his dependents;

(x) make payments on behalf of the enemy to persons other than those who are enemies, of dues outstanding on the 25th October, 1962; and

(xi) make such other payments out of the funds of the enemy as may be directed by the Central Government.

Explanation.—In this sub-section and in sections 10 and 17, “enemy” includes an enemy subject and an enemy firm.

9. Exemption from attachment, etc.—All enemy property vested in the Custodian under this Act, shall be exempt from attachment, seizure or sale in execution of decree of a civil court or orders of any other authority.

10. Transfer of securities belonging to an enemy.—(1) Where, in exercise of the powers conferred by section 8, the Custodian proposes to sell any security issued by a company and belonging to an enemy, the company may, with the consent of the Custodian, purchase the securities notwithstanding anything to the contrary in any law or in any regulations of the company and any securities so purchased may be re-issued by the company as and when it thinks fit so to do.

(2) Where the Custodian executes and transfers any securities issued by a company, the company shall, on receipt of the transfer and an order in this behalf from the Custodian, register the securities in the name of the transferee, notwithstanding that the regulations of the company do not permit such registration in the absence of the certificate, script or other evidence of title relating to the securities transferred:

Provided that any such registration shall be without prejudice to any lien or charge in favour of the company and to any other lien or charge of which the Custodian gives express notice to the company.

Explanation.—In this section, “securities” includes shares, stocks, bonds, debentures and debenture stock but does not include bills of exchange.

11. Power of Custodian to summon persons and call for documents.—(1) The Custodian may, by notice in writing, require any person whom he believes to be capable of giving information concerning any enemy property to attend before him at such time and place as may be specified in the notice and examine any such person concerning the same, reduce his statement to writing and require him to sign it.

(2) The Custodian may, by notice in writing, require any person whom he believes to have in his

possession or control any account book, letter book, invoice, receipt or other documents of whatever nature relating to any enemy property, to produce the same or cause the same to be produced before the Custodian at such time and place as may be specified in the notice and to submit the same to his examination and to allow copies of any entry therein or any part thereof to be taken by him.

12. Protection for complying with orders of Custodian.—Where any order with respect to any money or property is addressed to any person by the Custodian and accompanied by a certificate of the Custodian that the money or property is money or property vested in him under this Act, the certificate shall be evidence of the facts stated therein and if that person complies with the orders of the Custodian, he shall not be liable to any suit or other legal proceeding by reasons only of such compliance.

13. Validity of action taken in pursuance of orders of Custodian.—Where under this Act,

(a) any money is paid to the Custodian; or

(b) any property is vested in the Custodian or an order is given to any person by the Custodian in relation to any property which appears to the Custodian to be enemy property vested in him under this Act, neither the payment, vesting nor order of the Custodian nor any proceedings in consequence thereof shall be invalidated or affected by reason only that at a material time, —

(i) some person who was or might have been interested in the money or property, and who was an enemy or an enemy firm, had died or had ceased to be an enemy or an enemy firm;

(ii) some person who was so interested and who was believed by the Custodian to be an enemy or an enemy firm, was not an enemy or an enemy firm.

14. Proceedings against companies whose assets vest in Custodian.—Where the enemy property vested in the Custodian under this Act consists of assets of a company, no proceedings, civil or criminal, shall be instituted under the Companies Act, 1956 (1 of 1956), against the company or any director, manager or other officer thereof except with the consent in writing of the Custodian.

15. Returns as to enemy property.—(1) The Custodian may call from persons who, in his opinion, have any interest in, or control over, any enemy property vested in him under this Act, such returns as may be prescribed.

(2) Every person from whom a return is called for under sub-section (1) shall be bound to submit such return within the prescribed period.

16. Registers of returns.—(1) All returns relating to enemy property submitted to the Custodian under this Act shall be recorded in such registers as may be prescribed.

(2) All such registers shall be open to inspection subject to the payment of such fees as may be prescribed and to such reasonable restrictions as the Custodian may impose, to any person who, in the

opinion of the Custodian, is interested in any particular enemy property as a creditor or otherwise and any such person may also obtain a copy of the relevant portion from the registers on payment of the prescribed fees.

17. Levy of fees.—(1) There shall be levied by the Custodian fees equal to two per centum of—

(a) the amount of moneys paid to him;

(b) the proceeds of the sale or transfer of any property which has been vested in him under this Act; and

(c) the value of the residual property, if any, at the time of its transfer to the original owner or other person specified by the Central Government under section 18:

Provided that in the case of an enemy whose property is allowed by the Custodian to be managed by some person specially authorised in that behalf, there shall be levied a fee of two per centum of the gross income of the enemy or such less fee as may be specifically fixed by the Central Government after taking into consideration the cost of direct management incurred by that Government, the cost of superior supervision and any risks that may be incurred by the Government in respect of the management:

Provided further that the Central Government may, for reasons to be recorded in writing, reduce or remit the fees leivable under this sub-section in any special case or class of cases.

Explanation.—In this sub-section “gross income of the enemy” means income derived out of the properties of the enemy vested in the Custodian under this Act.

(2) The value of any property for the purpose of assessing the fees shall be the price which, in the opinion of the Central Government or of an authority empowered in this behalf by the Central Government, such property would fetch if sold in the open market.

(3) The fees in respect of property may be levied out of any proceeds of the sale or transfer thereof or out of any income accrued therefrom or out of any other property belonging to the same enemy and vested in the Custodian under this Act.

(4) The fees levied under this section shall be credited to the Central Government.

18. Divesting of enemy property vested in the Custodian.—The Central Government may, by general or special order, direct that any enemy property vested in the Custodian under this Act and remaining with him shall be divested from him and be returned, in such manner as may be prescribed, to the owner thereof or to such other person as may be specified in the direction and thereupon such property shall cease to vest in the Custodian and shall revest in such owner or other person.

19. Protection of action taken under the Act.—No suit, prosecution or other legal proceedings shall lie against the Central Government or the Custodian or an Inspector of Enemy Property for anything which

is in good faith done or intended to be done under this Act.

20. Penalty.—(1) If any person makes any payment in contravention of the provisions of sub-section (1) of section 7, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both and the payment or dealing shall be void.

(2) If any person contravenes the provisions of sub-section (2) of section 10, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

(3) If any person fails to comply with a requisition made by the Custodian under sub-section (1) or sub-section (2) of section 11, he shall be punishable with fine which may extend to five hundred rupees.

(4) If any person fails to submit the return under sub-section (2) of section 15, or furnishes such return containing any particular which is false and which he knows to be false or does not believe to be true, he shall be punishable with fine which may extend to five hundred rupees.

21. Offences by companies.—(1) where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

22. Effect of laws inconsistent with the Act.—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.

23. Power to make rules.—(1) The Central Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the returns that may be called for by the Custodian under sub-section (1) of section 15 and the period within which such returns shall be submitted under sub-section (2) of that section;

(b) the registers in which the returns relating to enemy property shall be recorded under section 16;

(c) the fees for the inspection of registers and for obtaining copies of the relevant portions from the registers under sub-section (2) of section 16;

(d) the manner in which enemy property vested in the Custodian may be returned under section 18;

(e) any other matter which has to be or may be prescribed.

(3) Every rule made by the Central Government under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

24. Certain orders made under the Defence of India Rules, 1962 to continue in force.—Every order which was made under the Defence of India Rules, 1962, by the Central Government or by the Custodian of Enemy Property for India appointed under those rules, relating to enemy property and which was in force immediately before the expiration thereof shall, in so far as such order is not inconsistent with the provisions of this Act, be deemed to continue in force and to have been made under this Act.

25. Repeal and saving.—(1) The Enemy Property Ordinance, 1968 (7 of 1968), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Assented to on 22-8-1968

THE INTER-STATE WATER DISPUTES (AMENDMENT) ACT, 1968

(Act No. 35 of 1968)

AN

ACT

further to amend the Inter-State Water Disputes Act, 1956

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Inter-State Water Disputes (Amendment) Act, 1968.

2. Amendment of section 4.—In section 4 of the Inter-State Water Disputes Act, 1956 (33 of 1956) (hereinafter

referred to as the principal Act); for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Tribunal shall consist of a Chairman and two other members nominated in this behalf by the Chief Justice of India from among persons who, at the time of such nomination are Judges of the Supreme Court or of a High Court.”.

3. *Amendment of section 5.*—In section 5 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) If the members of the Tribunal differ in opinion on any point, the point shall be decided according to the opinion of the majority.”.

4. *Insertion of new section 5A.*—After section 5 of the principal Act, the following section shall be inserted, namely:

“5A. *Filling of vacancies.*—If, for any reason a vacancy (other than a temporary absence) occurs in the office of the Chairman or any other member of a Tribunal, such vacancy shall be filled by a person to be nominated in this behalf by the Chief Justice of India in accordance with the provisions of sub-section (2) of section 4, and the investigation of the matter referred to the Tribunal may be continued by the Tribunal after the vacancy is filled and from the stage at which the vacancy occurred.”.

5. *Amendment of section 9.*—In section 9 of the principal Act, in sub-section (4), for the words “Subject to any rules that may be made under this Act”, the words “Subject to the provisions of this Act and any rules that may be made thereunder” shall be substituted.

6. *Amendment of section 10.*—In section 10 of the principal Act, for the words “The presiding officer of a Tribunal” the words “The Chairman and other members of a Tribunal” shall be substituted.

7. *Amendment of section 13.*—In section 13 of the principal Act,—

(1) in clause (d) of sub-section (2), for the words “the presiding officer”, the words “the Chairman and other members” shall be substituted;

(2) for sub-section (3), the following sub-section shall be substituted, namely:

“(3) Every rule made under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”.

Assented to on 22-8-1968

THE ANDHRA PRADESH AND MYSORE (TRANSFER OF TERRITORY) ACT, 1968

(ACT NO. 36 OF 1968)

AN

ACT

to provide for the transfer of certain territory from the State of Mysore to the State of Andhra Pradesh and for matters connected therewith

Be it enacted by Parliament in the Nineteenth Year

of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Andhra Pradesh and Mysore (Transfer of Territory) Act, 1968.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

- (a) “appointed day” means the 1st day of October, 1968;
- (b) “assembly constituency”, “council constituency” and “parliamentary constituency” have the same meanings as in the Representation of the People Act, 1950 (43 of 1950);
- (c) “sitting member”, in relation to either House of Parliament or of the Legislature of a State, means a person who, immediately before the appointed day, is a member of that House;
- (d) “transferred territory” means the territory specified in the Schedule and transferred from the State of Mysore to the State of Andhra Pradesh by section 3.

3. *Transfer of territory from Mysore to Andhra Pradesh.*—(1) As from the appointed day, there shall

be added to the State of Andhra Pradesh the territory specified in the Schedule which shall thereupon cease to form part of the State of Mysore.

(2) The transferred territory shall be included in, and form part of, the Hindupur taluk of Anantpur district in the State of Andhra Pradesh.

(3) Nothing in sub-section (2) shall be deemed to affect the power of the State Government to alter, after the appointed day, the name, extent or boundaries of any district or taluk in the State of Andhra Pradesh.

4. *Amendment of First Schedule to the Constitution.*—As from the appointed day, in the First Schedule to the Constitution, under the heading “I. THE STATES”,—

- (a) for the entry against “1. Andhra Pradesh”, the following shall be substituted, namely:—
“The territories specified in sub-section (1) of section 3 of the Andhra State Act, 1953, sub-section (1) of section 3 of the States Reorganisation Act, 1956, the First Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959, and the Schedule to the Andhra Pradesh and Mysore (Transfer of Territory) Act, 1968, but excluding the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959.”; and
- (b) in the entry against “9. Mysore”, after the words and figures “States Reorganisation Act, 1956”, the words, brackets and figures “but excluding the territories specified in the Schedule to the Andhra Pradesh and Mysore (Transfer of Territory) Act, 1968” shall be inserted.

5. *Extent of parliamentary and assembly constituencies.*—As from the appointed day, the transferred territories shall cease to be part of Madhugiri parliamentary constituency and Bagepalli assembly constituency in the State of Mysore as delimited in Order No. II of the Delimitation Commission made under section 10 of the Delimitation Commission Act, 1962 (61 of 1962, and shall form part of Hindupur parliamentary constituency and Hindupur assembly constituency in the State of Andhra Pradesh as delimited in order No. 3 of the Delimitation Commission made under the said section.

6. Provision as to sitting members of Parliament and Legislative Assemblies.—(1) The sitting members of the House of the People representing Hindupur parliamentary constituency in the State of Andhra Pradesh and Madhugiri parliamentary constituency in the State of Mysore shall, notwithstanding the alteration in the extent of those constituencies by virtue of the provisions of this Act, continue to be members of the House of the People.

(2) The sitting members of the Legislative Assemblies of Andhra Pradesh and Mysore representing Hindupur assembly constituency and Bagepalli assembly constituency respectively shall, notwithstanding the alteration in the extent of those constituencies by virtue of the provisions of this Act, continue to be members of the said Assemblies.

7. Extent of council constituencies.—(1) Any reference in the Delimitation of Council Constituencies (Andhra Pradesh) Order, 1957, to Anantapur district shall be construed as including the territory transferred to that district from the State of Mysore.

(2) Any reference in the Delimitation of Council Constituencies (Mysore) Order, 1951, to Kolar district shall be construed as excluding the territory transferred from that district to the State of Andhra Pradesh.

8. Sitting members of Legislative Councils.—Every sitting member of the Legislative Council of Andhra Pradesh or of Mysore representing a council constituency the extent of which is altered by virtue of section 7 shall, as from the appointed day, be deemed to have been elected to the said Council by that constituency as so altered.

9. Extension of jurisdiction of Andhra Pradesh High Court.—(1) As from the appointed day,—

(a) the jurisdiction of the High Court of Andhra Pradesh shall extend to the transferred territory; and

(b) the High Court of Mysore shall have no jurisdiction in respect of the said territory.

(2) If, immediately before the appointed day, there is any proceeding relatable to the transferred territory pending in the High Court of Mysore, then, notwithstanding anything contained in sub-section (1), such proceeding shall be heard and disposed of by that High Court.

(3) Any order made by the High Court of Mysore in any proceeding with respect to which that High Court exercises jurisdiction by virtue of sub-section (2) shall, for all purposes, have effect, not only as an order of the High Court of Mysore but also as an order made by the High Court of Andhra Pradesh.

(4) For the purposes of this section,—

(a) proceedings shall be deemed to be pending in the High Court of Mysore until that Court has disposed of all issues between the parties, including any issues with respect to the taxation of the costs of the proceedings and shall include appeals, applications for leave to appeal to the Supreme Court, applications for review, petitions for revision and petitions for writs;

(b) references to a High Court shall be construed as including references to a Judge or division court thereof, and references to an order made by a court or a Judge shall be construed as including references to a

sentence, judgment or decree passed or made by that court or Judge.

10. Appropriation of moneys for expenditure in transferred territory under existing Appropriation Acts.—As from the appointed day, any Act passed by the Legislature of Andhra Pradesh before that day for the appropriation of any money out of the Consolidated Fund of the State to meet any expenditure in respect of any part of the financial year 1968-69 shall have effect also in relation to the transferred territory, and it shall be lawful for the State Government to spend any amount for that territory out of the amount authorised by such Act to be expended for any services in that State.

11. Assets and liabilities.—(1) All land and all stores, articles and other goods in the transferred territory belonging to the State of Mysore shall, as from the appointed day, pass to the State of Andhra Pradesh.

Explanation.—In this sub-section, the expression "land" includes immovable property of every kind and any rights in or over such property and the expression "goods" does not include coins, bank notes and currency notes.

(2) All rights, liabilities and obligations, whether arising out of a contract or otherwise, of the State of Mysore in relation to the transferred territory shall, as from the appointed day, be the rights, liabilities and obligations, respectively, of the State of Andhra Pradesh.

12. State Financial Corporations and State Electricity Boards.—As from the appointed day,—

(a) the Financial Corporations constituted under the State Financial Corporations Act, 1951 (63 of 1951), for the States of Mysore and Andhra Pradesh, and

(b) the State Electricity Boards constituted under the Electricity (Supply) Act, 1948 (54 of 1948), for the said States,

shall be deemed to have been constituted for those States with their areas as altered by the provisions of section 3.

13. Extension of laws.—All laws which, immediately before the appointed day, extend to, are in force in, the Hindupur taluk of Anantapur district in the State of Andhra Pradesh but do not extend to, or are not in force in, the transferred territory, shall, as from that day extend to, or as the case may be, come into force in, the transferred territory; and all laws which, immediately before the appointed day, are in force in the transferred territory but not in the Hindupur taluk of Anantapur district in the State of Andhra Pradesh shall, on that day, cease to be in force in the transferred territory, except as respects things done or omitted to be done before that day.

Explanation.—In this section, "law" includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having the force of law in the whole or in any part of the State of Andhra Pradesh or Mysore.

14. Power to construe laws.—Any court, tribunal or authority required or empowered to enforce any law extended to the transferred territory by section 13 may, for the purpose of facilitating its application in relation to the transferred territory, construe the law in such manner, without affecting the substance, as may be necessary or proper in regard to the matter before the court, tribunal or authority.

15. Legal Proceedings.—Where, immediately before the appointed day, the State of Mysore is a party to any legal proceedings with respect to any property, rights or liabilities transferred to the State of Andhra Pradesh under this Act, the State of Andhra Pradesh shall be deemed to be substituted for the State of Mysore as a party to those proceedings, or added as a party thereto, as the case may be, and the proceedings may continue accordingly.

16. Transfer of pending proceedings.—(1) Every proceeding pending immediately before the appointed day before any court (other than a High Court), tribunal, authority or officer in any area which on that day falls within the State of Mysore shall, if it is a proceeding relating exclusively to any part of the transferred territory, stand transferred to the corresponding court, tribunal, authority or officer in the State of Andhra Pradesh.

(2) If any question arises as to whether any proceeding should stand transferred under sub-section (1), it shall be referred to the High Court of Mysore and the decision of that High Court shall be final.

(3) In this section,—

(a) "proceeding" includes any suit, case or appeal, and

(b) "corresponding court, tribunal, authority or officer" in the State of Andhra Pradesh means—

(i) the court, tribunal, authority or officer in which, or before whom, the proceeding would have lain if the proceeding had been instituted after the appointed day, or

(ii) in case of doubt, such court, tribunal, authority or officer in that State as may be determined after the appointed day by the Government of Andhra Pradesh, or before the appointed day by the Government of Mysore, to be the corresponding court, tribunal, authority or officer.

17. Effect of provisions inconsistent with other laws. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law.

18. Power to remove difficulties.—If any difficulty arises in giving effect to the provisions of this Act (including any difficulty in relation to the transition under section 13 from one law to another law), the President may by order do anything not inconsistent with any such provision which appears to him to be necessary for the purpose of removing the difficulty.

19. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to give effect to the provisions of this Act.

(2) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE [See sections 2 (d) and 3]

TERRITORY TRANSFERRED FROM THE STATE OF MYSORE TO THE STATE OF ANDHRA PRADESH

Area comprised in survey number 19 of "Abakavari-palli" village of Bagepalli taluk in Kolar district.

Simla-2, the 27th June, 1968

No. 8-1/65-LR.—The following Acts recently passed by the Parliament of India and already published in the Gazette of India, Extra-ordinary, Part II, Section I are hereby republished in the Himachal Pradesh Rajpatra for the information of general public:—

1. The Finance Act, 1968 (19 of 1968).
2. The Estate Duty (Amendment) Act, 1968 (22 of 1968).

JOSEPH DINA NATH,
Under Secretary.

Assented to on 13-5-1968

THE ESTATE DUTY (AMENDMENT) ACT, 1968 (Act No. 22 of 1968)

AN ACT

further to amend the Estate Duty Act, 1953

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Estate Duty (Amendment) Act, 1968.

2. Amendment of section 5A.—After sub-section (2) of section 5A of the Estate Duty Act, 1953 (34 of 1953), the following sub-section shall be inserted, namely:—

"(2A) The amendments made to, or in relation to, this Act by—

(i) the Central Boards of Revenue Act, 1963 (54 of 1963),

(ii) the Finance Act, 1964 (5 of 1964),

(iii) the Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1964 (11 of 1964),

(iv) the Direct Taxes (Amendment) Act, 1964 (31 of 1964),

(v) the Finance Act, 1965 (10 of 1965),

(vi) the Finance (No. 2) Act, 1965 (15 of 1965),

(vii) the Taxation Laws (Amendment and Miscellaneous Provisions) Act, 1965 (41 of 1965); and

(viii) the Finance Act, 1966 (13 of 1966), shall apply, and shall be deemed to have applied, on and from the dates on which the amendments made by each of the Acts aforesaid respectively took effect, to estate duty in respect of agricultural lands situate in the territories comprised in—

(a) the States of Gujarat, Madras, Maharashtra and Rajasthan, and

(b) any other States which the Central Government may, by notification in the Official Gazette, specify in this behalf after resolutions have been passed by the Legislatures of those States adopting the said amendments under clause (1) of article 252 of the Constitution."

Assented to on 11-5-1968.

THE FINANCE ACT, 1968
(ACT NO. 19 OF 1968)AN
ACT

to give effect to the financial proposals of the Central Government for the financial year 1968-69.

Be it enacted by Parliament in the Nineteenth Year of the Republic of India as follows:

CHAPTER I

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1968.

(2) Save as otherwise provided in this Act, section 2 to 33 shall be deemed to have come into force on the 1st day of April, 1968.

CHAPTER II

RATES OF INCOME-TAX AND ANNUITY DEPOSIT

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1968, income-tax shall be charged at the rates specified in Part I of the First Schedule and, in the cases to which Paragraphs A, B, C, and D of that Part apply, shall be increased by a surcharge for purposes of the Union and a special surcharge for purposes of the Union calculated in either case in the manner provided therein:

(2) In making any assessment for the assessment year commencing on the 1st day of April, 1968, where the total income of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956, (31 of 1956) includes any profits and gains from life insurance business, the income-tax payable by it shall be the aggregate of the income-tax calculated—

(i) on the amount of profits and gains from life insurance business so included, at the rate applicable in the case of the Life Insurance Corporation of India, in accordance with Paragraph E of Part I of the First Schedule, to that part of its total income which consists of profits and gains from life insurance business; and

(ii) on the remaining part of its total income at the rate applicable to the company on its total income.

(3) In cases to which Chapter XII of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as the Income-tax Act) applies, the tax chargeable shall be determined as provided in that Chapter, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter, as the case may be.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule.

(6) For the purposes of this section and the First Schedule,—

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act.

(b) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1968, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "earned income" and "unearned income" shall have the meanings respectively assigned to them in clause (c) and clause (f) of sub-section (7) of section 2 of the Finance (No. 2) Act, 1967 (20 of 1967);

(d) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent of such total income;

(e) "tax free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(f) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. *Annuity deposit.*—(1) Save as otherwise provided in Chapter XXIIA of the Income-tax Act, annuity deposit for the assessment year commencing on the

1st day of April, 1968 shall be made by every person to whom the provisions of that Chapter apply, at the rate or rates specified in the Second Schedule.

(2) For the purposes of this section and the Second Schedule, the expressions "adjusted total income", "annuity deposit" and "depositor" have the meanings respectively assigned to them under clauses (1), (5) and (6) of section 280B of the Income-tax Act.

CHAPTER III

INCOME-TAX

4. Amendment of section 2.—In section 2 of the Income-tax Act, in sub-clause (i) of clause (37A), after the word "Salaries", the words, brackets, figures and letter "or subsection (9) of section 80E from any payment referred to therein" shall be inserted.

5. Insertion of new sections 35B and 35C.—After section 35A of the Income-tax Act, the following sections shall be inserted, namely:—

35B. Export markets development allowance.—(1) (a) Wherean assessee, being a domestic company or a person (other than a company) who is resident in India, has incurred after the 29th day of February, 1968, whether directly or in association with any other person, any expenditure (not being in the nature of capital expenditure or personal expenses of the assessee) referred to in clause (b), he shall, subject to the provisions of this section, be allowed a deduction of a sum equal to one and one-third times the amount of such expenditure incurred during the previous year.

(b) The expenditure referred to in clause (a) is that incurred wholly and exclusively on—

(i) advertisement or publicity outside India in respect of the goods, services or facilities which the assessee deals in or provides in course of his business;

(ii) obtaining information regarding markets outside India for such goods, services or facilities;

(iii) distribution, supply or provision outside India of such goods, services or facilities;

(iv) maintenance outside India of a branch, office or agency for the promotion of the sale outside India of such goods, services or facilities;

(v) preparation and submission of tenders for the supply or provision outside India of such goods, services or facilities, and activities incidental thereto;

(vi) furnishing to a person outside India samples or technical information for the promotion of the sale of such goods, services or facilities;

(vii) travelling outside India for the promotion of the sale outside India of such goods, services or facilities, including travelling outward from, and return to, India;

(viii) performance of services outside India in connection with, or incidental to, the execution of any contract for the supply outside India of such goods, services or facilities;

(ix) such other activities for the promotion of the

sale outside India of such goods, services or facilities as may be prescribed.

Explanation.—In this section, "domestic company" shall have the meaning assigned to it in clause (2) of section 80B.

(2) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section (1), deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.

35C. Agricultural development allowance.—(1) (a) Where any company is engaged in the manufacture or processing of any article or thing which is made from, or uses in such manufacture or processing as raw material, any product of agriculture, animal husbandry, or dairy, or poultry farming, and has incurred, after the 29th day of February, 1968, whether directly or through an association or body which has been approved for the purposes of this section by the prescribed authority, any expenditure in the provision of any goods, services or facilities specified in clause (b) to a person [not being a person referred to in clause (b) of sub-section (2) of section 40A] who is a cultivator, grower or producer of such product in India, the company shall, subject to the provisions of this section, be allowed a deduction of a sum equal to one and one-fifth times the amount of such expenditure incurred during the previous year.

(b) The goods, services or facilities referred to in clause (a) are the following:—

(i) fertilisers, seeds, pesticides, concentrates for cattle and poultry feed, tools or implements, for use by such cultivator, grower or producer;

(ii) dissemination of information on, or demonstration of, modern techniques or methods of agriculture, animal husbandry, or dairy or poultry farming, or advice on such techniques or methods;

(iii) such other goods, services or facilities as may be prescribed.

Explanation.—In computing the expenditure with reference to which deduction under this section is to be allowed, the amount, if any, received by the company in consideration of, or as compensation for, such goods, services or facilities shall be deducted.

(2) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure of the nature specified in sub-section (1), deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.

6. Amendment of section 37.—In section 37 of the Income-tax Act, after sub-section (2A), the following Explanation shall be inserted, namely:—

Explanation.—For the purposes of this sub-section "entertainment expenditure" includes—

(i) the amount of any allowance in the nature of entertainment allowance paid by the assessee to any employee or other person after the 29th day of

February, 1968;

(ii) the amount of any expenditure in the nature of entertainment expenditure [not being expenditure incurred out of an allowance of the nature referred to in clause (i)] incurred after the 29th day of February, 1968 for the purposes of the business or profession of the assessee by any employee or other person.

7. Insertion of new section 40A.—After section 40 of the Income-tax Act, the following section shall be inserted, namely:—

"40 A. Expenses or payments not deductible in certain circumstances.—(1) The provisions of this section shall have effect notwithstanding anything to the contrary contained in any other provision of this Act relating to the computation of income under the head "Profits and gains of business or profession".

(2) (a) Where the assessee incurs any expenditure in respect of which payment has been or is to be made to any person referred to in clause (b) of this sub-section, and the Income-tax Officer is of opinion that such expenditure is excessive or unreasonable having regard to the fair market value of the goods, services or facilities for which the payment is made or the legitimate needs of the business or profession of the assessee or the benefit derived by or accruing to him therefrom, so much of the expenditure as is so considered by him to be excessive or unreasonable shall not be allowed as a deduction:

Provided that the provisions of this section shall not apply in the case of an assessee being a company in respect of any expenditure to which sub-clause (i) of clause (c) of section 40 applies.

(b) The persons referred to in clause (a) are the following, namely:—

(i) where the assessee is an individual

(ii) where the assessee is a company, firm, association of persons or Hindu undivided family.

any relative of the assessee;

any director of the company, partner of the firm, or member of the association or family, or any relative of such director, partner or member;

(iii) any individual who has a substantial interest in the business or profession of the assessee, or any relative of such individual;

(iv) a company, firm, association of persons or Hindu undivided family having a substantial interest in the business or profession of the assessee or any director, partner or member of such company, firm, association or family, or any relative of such director, partner or member;

(v) a company, firm, association of persons or Hindu undivided family of which a director, partner or member, as the case may be, has a substantial interest in the business or profession of the assessee or any director, partner or member of such company, firm, association or family or any relative of such director, partner or member;

(vi) any person who carries on a business or pro-

fession,—

(A) where the assessee being an individual, or any relative of such assessee, has a substantial interest in the business or profession of that person; or

(B) where the assessee being a company, firm, association of persons or Hindu undivided family, or any director of such company, partner of such firm or member of the association or family, or any relative of such director, partner or member, has a substantial interest in the business or profession of that person.

Explanation.—For the purposes of this sub-section, a person shall be deemed to have a substantial interest in a business or profession, if—

(a) in a case where the business or profession is carried on by a company, such person is, at any time during the previous year, the beneficial owner of shares (not being shares entitled to a fixed rate of dividend whether with or without a right to participate in profits) carrying not less than twenty per cent of the voting power; and

(b) in any other case, such person is, at any time during the previous year, beneficially entitled to not less than twenty per cent of the profits of such business or profession.

(3) Where the assessee incurs any expenditure in respect of which payment is made, after such date (not being later than the 31st day of March, 1969) as may be specified in this behalf by the Central Government, by notification in the Official Gazette, in a sum exceeding two thousand five hundred rupees otherwise than by a crossed cheque drawn on a bank or by a crossed bank draft, such expenditure shall not be allowed as a deduction:

Provided that where an allowance has been made in the assessment for any year not being an assessment year commencing prior to the 1st day of April, 1969 in respect of any liability incurred by the assessee for any expenditure and subsequently during any previous year the assessee makes any payment in respect thereof in a sum exceeding two thousand five hundred rupees otherwise than by a crossed cheque drawn on a bank or by a crossed bank draft, the allowance originally made shall be deemed to have been wrongly made and the Income-tax Officer may recompute the total income of the assessee for the previous year in which such liability was incurred and make the necessary amendment, and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the assessment year next following the previous year in which the payment was so made:

Provided further that no disallowance under this sub-section shall be made where any payment in a sum exceeding two thousand five hundred rupees is made otherwise than by a crossed cheque drawn on a bank or by a crossed bank draft, in such cases and under such circumstances as may be prescribed, having regard to the nature and extent of banking facilities available, considerations of business expediency and other relevant factors.'

8. Amendment of section 58.—Section 58 of the

80E or Chapter XVII-B, he shall be punishable with rigorous imprisonment for a term which may extend to six months, and shall also be liable to fine which shall be not less than a sum calculated at the rate of fifteen per cent per annum on the amount of such tax from the date on which such tax was deductible to the date on which such tax is actually paid.”.

22. *Amendment of section 279.*—In section 279 of the Income-tax Act, in sub-section (1), after the word, figures and letter “section 276A”, the words, figures and letter “or section 276B” shall be inserted.

23. *Amendment of section 280C.*—In section 280C of the Income-tax Act,

(a) in sub-section (1), for the words “Where any Central Act enacts”, the words, figures and letters “Where, in relation to any assessment year, not being an assessment year commencing on or after the 1st day of April, 1969, any Central Act enacts” shall be substituted;

(b) in clause (ii) of sub-section (2), after the words “or any subsequent assessment year”, the words, figures and letters “not being an assessment year commencing on or after the 1st day of April, 1969” shall be inserted.

24. *Amendment of section 280D.*—In section 280D of the Income-tax Act, in the proviso to sub-section (1), after the words “or any subsequent assessment year”, the brackets, words, figures and letters “(not being an assessment year commencing on or after the 1st day of April, 1969)” shall be inserted.

25. *Amendment of section 280X.*—In section 280X of the Income-tax Act, in sub-section (1), after the words “or any subsequent assessment year”, the brackets, words, figures and letters “(not being an assessment year commencing on or after the 1st day of April, 1969)” shall be inserted.

26. *Amendment of section 280Z.*—In section 280Z of the Income-tax Act, for sub-section (6), the following sub-section shall be substituted, namely:

“(6) The amount shown on a tax credit certificate granted to an individual or Hindu undivided family shall, on the certificate being produced before the Income-tax Officer, be adjusted against any liability of such individual or Hindu undivided family under the Indian Income-tax Act, 1922 (11 of 1922), or this Act, existing on the date on which the certificate was produced before the Income-tax Officer and where the amount of such certificate exceeds such liability, or where there is no such liability, the excess or the whole of such amount, as the case may be, shall, notwithstanding anything contained in Chapter XIX, be deemed, on the said date to be refund due to such individual or Hindu undivided family as the case may be, under that Chapter and the provisions of this Act shall apply accordingly.”.

27. *Amendment of section 280ZA.*—In section 280ZA of the Income-tax Act, for sub-section (3), the following sub-section shall be substituted, namely:

“(3) The amount shown on a tax credit certificate granted to a public company under this section

shall, on the certificate being produced before the Income-tax Officer, be adjusted against any liability of the company under the Indian Income-tax Act, 1922 (11 of 1922), or this Act, existing on the date on which the certificate was produced before the Income-tax Officer and where the amount of such certificate exceeds such liability, or where there is no such liability, the excess or the whole of such amount, as the case may be, shall, notwithstanding any thing contained in Chapter XIX, be deemed, on the said date, to be refund due to such company under that Chapter and the provisions of this Act shall apply accordingly.”.

28. *Amendment of section 280ZB.*—In section 280ZB of the Income-tax Act, in sub-section (2), for the portion beginning with the words “The amount shown on a tax credit certificate” and ending with the words “shall apply accordingly”, the following shall be substituted, namely:

“The amount shown on a tax credit certificate granted to any company under this section shall, on the certificate being produced before the Income-tax Officer, be adjusted against any liability of the company under the Indian Income-tax Act, 1922 (11 of 1922), or this Act, existing on the date on which the certificate was produced before the Income-tax Officer and where the amount of such certificate exceeds such liability, or where there is no such liability, the excess or the whole of such amount, as the case may be, shall, notwithstanding anything contained in Chapter XIX, be deemed, on the said date, to be refund due to such company under that Chapter and the provisions of this Act shall apply accordingly.”.

29. *Amendment of section 280ZD.*—In section 280ZD of the Income-tax Act, in sub-section (5), for the portion beginning with the words “The amount shown on a tax credit certificate” and ending with the words “shall apply accordingly”, the following shall be substituted, namely:

“The amount shown on a tax credit certificate granted to any person under this section shall, on the certificate being produced before the Income-tax Officer, be adjusted against any liability of that person under the Indian Income-tax Act, 1922 (11 of 1922), or this Act, existing on the date on which the certificate was produced before the Income-tax Officer and where the amount of such certificate exceeds such liability, or where there is no such liability, the excess or the whole of such amount, as the case may be, shall, notwithstanding anything contained in Chapter XIX, be deemed, on the said date, to be refund due to such person under that Chapter and the provisions of this Act shall apply accordingly.”.

30. *Certain additional amendments to the Income-tax Act.*—The amendments directed in the Third Schedule shall be made in the Income-tax Act with effect from the 1st day of April, 1969, except the amendments in items 3 and 23 of the said Schedule relating, respectively, to sections 16 and 139 of the said Act, which shall be deemed to have come into effect on the 1st day of April, 1968.

31. *Special provisions in regard to certain assessments under the Income-tax Act.*—(1) Notwithstanding the omission of section 85 of the Income-tax Act by section 33 of the Finance (No. 2) Act, 1967 (20 of 1967), the provisions of the said section 85 shall have, and

be deemed always to have, in relation to any assessment for the assessment year commencing on or after the 1st day of April, 1962, and before the 1st day of April, 1968, effect subject to the modification that for the words "by a shareholder in respect of so much of any dividend paid or deemed to be paid to him", the words "by an owner of the shares in respect of so much of any dividend paid or deemed to be paid" were substituted.

(2) Notwithstanding the omission of section 85A of the Income-tax Act by section 33 of the Finance (No. 2) Act, 1967 (20 of 1967), the provisions of the said section 85A shall have, and be deemed always to have, in relation to any assessment for the assessment year commencing on or after the 1st day of April, 1965 and before the 1st day of April, 1968, effect subject to the modification that the words "received by it", wherever they occur, were omitted.

(3) Notwithstanding the omission of section 99 of the Income-tax Act by section 29 of the Finance Act, 1965 (10 of 1965), the provisions of clause (iv) of sub-section (1) of the said section 99 shall have, and be deemed always to have, in relation to any assessment for the assessment year commencing on or after the 1st day of April, 1962, and before the 1st day of April, 1965, effect subject to the modification that the words "received by it" were omitted.

CHAPTER IV OTHER DIRECT TAXES

32. Amendment of Act 27 of 1957.—In the Wealth-tax Act, 1957,—

(a) in section 5,—

(i) in sub-section (1),—

(1) after clause (xiv), the following clause shall be inserted with effect from the 1st day of April, 1969, namely:—

"(xv) fixed deposits under any scheme framed by the Central Government and notified by it in this behalf in the Official Gazette, to the extent to which the amounts of such deposits do not exceed the maximum amount permitted to be deposited therein;" ;

(2) in clause (xvi), the words "held by the assessee" shall be omitted with effect from the 1st day of April, 1969;

(3) after clause (xvii), the following clause shall be inserted with effect from the 1st day of April, 1969, namely:—

"(xvii-a) the amount standing to the credit of an individual in any provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette;" ;

(ii) in sub-section (2), after the words "not specified in" the words, brackets and figures "clause (xv) or" shall be inserted with effect from the first day of April, 1969;

(b) in section 18, in sub-section (1),—

(i) for clause (ii), the following clause shall be substituted, namely:—

"(iii) in the cases referred to in clause (c), in addition to any wealth-tax payable by him, a sum

which shall not be less than, but which shall not exceed twice, the amount representing the value of any assets in respect of which the particulars have been concealed or any assets or debts in respect of which inaccurate particulars have been furnished.";

(ii) for the existing *Explanation*, the following *explanations* shall be substituted, namely:—

Explanation 1.—Where,—

(i) the value of any asset returned by any person is less than seventy-five per cent of the value of such asset as determined in an assessment under section 16 or section 17 (the value so assessed being referred to hereafter in this *Explanation* as the correct value of the asset),

(ii) the value of any debt returned by any person exceeds the value of such debt as determined in an assessment under section 16 or section 17 by more than twenty-five per cent of the value so assessed (the value so assessed being referred to hereafter in this *Explanation* as the correct value of the debt), or

(iii) the net wealth returned by any person is less than seventy-five per cent of the net wealth as assessed under section 16 or section 17 (the net wealth so assessed being referred to hereafter in this *Explanation* as the correct net wealth),

then, such person shall, unless he proves that the failure to return the correct value of the asset or, as the case may be, the correct value of the debt or the correct net wealth did not arise from any fraud or any gross or wilful neglect on his part, be deemed to have concealed the particulars of assets or furnished inaccurate particulars of assets or debts for the purposes of clause (c) of this sub-section.

Explanation 2.—For the purposes of clause (iii),—

(a) the amount representing the value of any assets in respect of which the particulars have been concealed or any assets in respect of which inaccurate particulars have been furnished, shall be the value of such assets determined for the purposes of this Act as reduced by the value thereof, if any, declared in the return made under section 14 or section 15;

(b) the amount representing the value of any debts in respect of which inaccurate particulars have been furnished, shall be the amount by which the value of such debts declared in the return made under section 14 or section 15 exceeds the value thereof determined for the purposes of this Act.";

(c) in the schedule, in Paragraph A of Part I, for clauses (a) and (b), the following clauses shall be substituted, with effect from the 1st day of April, 1969, namely:—

Rate of tax

"(a) In the case of every individual:—

(i) where the net wealth does not exceed Rs. 1,00,000

Nil;

Rate of tax

(ii) where the net wealth exceeds 0.5 per cent of Rs. 1,00,000 but does not exceed Rs. 5,00,000 which the net wealth exceeds Rs. 1,00,000;

(iii) where the net wealth exceeds Rs. 2,000 plus Rs. 5,00,000 but does not exceed Rs. 10,00,000 the amount by which the net wealth exceeds Rs. 5,00,000;

(iv) where the net wealth exceeds Rs. 7,000 plus Rs. 10,00,000 but does not exceed Rs. 20,00,000 of the amount by which the net wealth exceeds Rs. 10,00,000;

(v) where the net wealth exceeds Rs. 32,000 plus 3 per cent of the amount by which the net wealth exceeds Rs. 20,00,000;

(b) In the case of every Hindu undivided family:

(i) where the net wealth does not exceed Rs. 2,00,000;

(ii) where the net wealth 0.5 per cent of the exceeds Rs. 2,00,000 but amount by which does not exceed the net wealth exceeds Rs. 5,00,000;

(iii) where the net wealth Rs. 1,500 plus 1 per exceeds Rs. 5,00,000 but cent of the amount does not exceed by which the net wealth exceeds Rs. 5,00,000;

(iv) where the net wealth Rs. 6,500 plus 2.5 per exceeds Rs. 10,00,000 but cent of the amount does not exceed by which the net wealth exceeds Rs. 10,00,000;

(v) where the net wealth Rs. 31,500 plus 3 per exceeds Rs. 20,00,000 cent of the amount by which the net wealth exceeds Rs. 20,00,000."

33. Amendment of Act 7 of 1964.—In the Companies (Profits) Surtax Act, 1964, in the Third Schedule,—

(a) the figure "1", occurring before the words "On the amount by which" shall be omitted;

(b) for the figures and words "35 per cent.", the figures and words "25 per cent" shall be substituted with effect from the 1st day of April, 1969.

CHAPTER V

INDIRECT TAXES

34. Amendment of Act 32 of 1934.—The Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act) shall be amended in the manner specified in the Fourth Schedule.

35. Special duties of customs.—(1) In the case of goods chargeable with a duty of customs which is

specified in the First Schedule to the Tariff Act, or in that Schedule as amended by a subsequent Central Act, if any, or in that Schedule read with any notification of the Central Government for the time being in force, there shall be levied and collected as an addition to, and in the same manner as, the total amount so chargeable, a special duty of customs equal to 10 per cent of such amount:

Provided that in computing the total amount so chargeable, any duty chargeable under section 2A of the Tariff Act or section 36 of this Act shall not be included.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1969, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, (10 of 1897) shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

36. Regulatory duties of customs.—(1) With a view to regulating or bringing greater economy in imports, there shall be levied and collected, with effect from such date and at such rate, as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the First Schedule to the Tariff Act or in that Schedule as amended by a subsequent Central Act, if any, a regulatory duty of customs not exceeding—

(a) 25 per cent of the rate, if any, specified in the said First Schedule read with any notification issued under section 3A, or sub-section (1) of section 4, of the Tariff Act; or

(b) 10 per cent of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (52 of 1962).

whichever is higher:

Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(2) Sub-section (1) shall cease to have effect after the 15th day of May, 1969, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The regulatory duty of customs leviable under this section in respect of any goods referred to in sub-section (1) shall be in addition to any other duty of customs chargeable on such goods under the Customs Act, 1962 (52 of 1962).

(4) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duty of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

37. Amendment of Act 1 of 1949:—In the Indian Tariff (Amendment) Act, 1949, in sections 4 and 5, for the figures "1968", the figures "1969" shall be substituted.

38. Amendment of Act 1 of 1944:—In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act),—

(1) in section 37, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-section (3), and without prejudice to the provisions of section 9, in making rules under this section, the Central Government may provide that if any manufacturer, producer or licensee of a warehouse—

(a) removes any excisable goods in contravention of the provisions of any such rule, or

(b) does not account for all such goods manufactured, produced or stored by him, or

(c) engages in the manufacture, production or storage of such goods without having applied for the licence required under section 6, or

(d) contravenes the provisions of any such rule with intent to evade payment of duty,

then—

(i) any land, building, plant, machinery, materials, conveyance, animal or any other thing used in connection with the manufacture, production, storage, removal or disposal of such goods, and

(ii) all excisable goods on such land or in such building or produced or manufactured with such plant, machinery, materials or thing, belonging to such manufacturer, producer or licensee shall be liable to confiscation and the manufacturer, producer or licensee shall be liable to a penalty not exceeding three times the value of the excisable goods in respect of which any contravention of the nature referred to in clause (a), (b), (c) or (d) has been committed, or five thousand rupees, whichever is greater.";

(2) in the First Schedule,—

(a) after Item No. 1, the following Item shall be inserted, namely:—

"1A. CONFECTIONARY AND CHOCOLATES IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, NAMELY:— Eighty paise per kilogram."; E.

(1) Boiled sweets, toffees, caramels, candies, nuts (including almonds) and fruit kernels coated with sweetening agent, and chewing gums.

(2) Chocolates in the form of slabs, tablets, bars, pastilles or croquettes, whether or not containing nuts, fruit kernels or fruits.

(b) in Item No. 4, under "I.—Unmanufactured tobacco—",

(i) for the entries in the third column against sub-items (1), (2), (3), (4), (5), (6) and (8), the entries "Three rupees and fifty paise", "Twenty-seven rupees and fifty paise.", "Two rupees and fifty paise.", "Two rupees and eighty-five paise.", "One rupee and seventy-five paise.", "Two rupees and fifty paise." and "Twenty-five paise." shall, respectively, be substituted;

(ii) the *Explanation* in the second column below sub-item (5) shall be omitted;

(c) in Item No. 9, for the entry in the third column, the entry "One hundred and sixty-eight rupees and twenty-five paise per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(d) in Item No. 10, for the entry in the third column, the entry "Seventy-five rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(e) in Item No. 22A, for the entries in the third column against sub-items (i) and (ii), the entries "Four hundred and fifty rupees per metric tonne." and "Two hundred and fifty rupees per metric tonne." shall, respectively, be substituted;

(f) after Item No. 22A, the following items shall be inserted, namely:—

"22B. TEXTILE FABRICS IM- Twenty-five per cent PREGNATED OR CO-
ATED WITH PREPA-
RATIONS OF CELLU-
LOSE DERIVATIVES
OR OF OTHER ARTI-
FICIAL PLASTIC
MATERIALS.

22C. EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER. Twenty per cent *ad valorem.*";

(g) in Item No. 29A, for the entries in the third column against sub-items (1), (2) and (3), the entries "Thirty per cent *ad valorem.*", "Thirty per cent *ad valorem.*" and "Forty per cent *ad valorem.*" shall, respectively, be substituted;

(h) after Item No. 33A, the following Item shall be inserted, namely:—

"33AA. PARTS OF WIRELESS Five Rs. each.; RECEIVING SETS (INCLUDING PARTS OF TRANSISTOR SETS AND RADIograms), NAMELY ELECTRONIC, VALVES AND TUBES, TRANSISTORS AND SEMI-CONDUCTOR DIODES.

(i) in Item No. 37A, in the entry in the second column for the words "AND PARTS AND ACCESSORIES THEREOF", the words "AND PARTS AND ACCESSORIES THEREOF NOT ELSEWHERE SPECIFIED" shall be substituted:

(j) in Item No. 39, the following items shall be inserted:

340. STEEL FURNITURE Twenty per cent MADE PARTLY OR ~~ad valorem~~ WHOLLY OF STEEL IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, WHETHER IN ASSEMBLED OR UNASSEMBLED CONDITION.

41. CROWN CORPS WITH OR WITHOUT WASHERS OR OTHER FITTINGS OF CORK, RUBBER, POLY-LIQUINE OR ANY OTHER MATERIAL.

33. Special duty of excise on certain goods.—(1) When the description mentioned in this section chargeable with a duty of excise under the Central Excises Act (as amended by this Act or any subsequent Central Act) is omitted in notification for the time being in force issued by the Central Government in relation to the duty so chargeable, are assessed to duty, there shall be levied and collected

(a) as respects goods comprised in Items Nos. 6, 9, 11, 14D, 22A, 25A (except sub-item (1) thereof), 24B, 26, 29, sub-items (2) and (3) of Item No. 31 and Item No. 32 of the First Schedule to the Central Excises Act, a special duty of excise equal to 10 per cent of the total amount so chargeable on such goods;

(b) as respects goods comprised in Items Nos. 2, 3 (1), sub-items I, II (2) and II (3) of Item No. 4, Item Nos. 13, 14, 14F, 15, 15A, 15B, 16, 16A, 17, 18A (2), 21, 22, 23, 23A (1), 27, 30, 31(1), 33, sub-items (1), (3a) and (4) of Item No. 34 and Item No. 37 of that Schedule, a special duty of excise equal to 20 per cent of the total amount so chargeable on such goods; and

(c) as respects goods comprised in Items Nos. 4 II (1), 18, 18A (1), 18B, 20, 29A, 33A, sub-items (2) and (3) of Item No. 34 and radiograms comprised in Item No. 37A of that Schedule, a special duty of excise equal to 33½ per cent of the total amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1969, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The duties of excise referred to in sub-section (1)

in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force and such special duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those related to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of duties of excise on such goods under that Act or those rules.

40. Regulatory duties of excise.—(1) with a view to regulating or bringing greater economy in consumption, there shall be levied and collected, with effect from such date, and at such rate as may be specified in this behalf by the Central Government by notification in the Official Gazette, on all or any of the goods mentioned in the First Schedule to the Central Excises Act as amended by this Act or any subsequent Central Act, a regulatory duty of excise which shall not exceed 15 per cent of the value of the goods as determined in accordance with the provisions of section 4 of the Central Excises Act:

Provided that different dates and different rates may be specified by the Central Government for different kinds of goods.

(2) Sub-section (1) shall cease to have effect after the 15th day of May, 1969, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser as if the said sub-section had been repealed by a Central Act.

(3) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force and such regulatory duties shall be levied for purposes of the Union and the proceeds thereof shall not be distributed among the States.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the regulatory duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules.

(5) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be placed before each House of Parliament.

41. Amendment of Act 27 of 1958.—In section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958, in sub-section (1), in the Table,—

(a) for item 1 and the entries relating to it, the following shall be substituted, namely :—

“1. Motor Spirit	Two hundred rupees per kilo-litre at fifteen degrees of Centigrade thermometer.”
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(b) for items 3, 4 and 5 and the entries relating

- thereto, the following shall be substituted, namely:—
3. Refined diesel oils and vaporizing oil. Four hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer.
 4. Diesel oil, not otherwise specified. One hundred and twenty-nine rupees and forty-five paise per kilolitre at fifteen degrees of Centigrade thermometer.
 5. Furnace oil. Fifty-six rupees and sixty paise per kilolitre at fifteen degrees of Centigrade thermometer.”;
 - (c) for item 7 and the entries relating to it, the following shall be substituted, namely:—
 7. All products as described in item No. 11A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944). Five hundred rupees per metric tonne.”

42. Discontinuance of salt duty.—For the year beginning on the 1st day of April, 1968, no duty under the Central Excises Act, or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

CHAPTER VI

CENTRAL SALES TAX ACT

43. Amendment of Act 74 of 1956.—In the Central Sales Tax Act, 1956, in section 14, item (xi) shall be omitted,

CHAPTER VII

MISCELLANEOUS

44. Amendment of Act 6 of 1898.—For the First Schedule to the Indian Post Office Act, 1898, the following Schedule shall be substituted, namely:—

“THE FIRST SCHEDULE

(See section 7)

INLAND POSTAGE RATES

Letters

For a weight not exceeding fifteen grams 20 paise.
For every fifteen grams, or fraction thereof, exceeding fifteen grams. 15 paise.

Letter-cards

For a letter-card 15 paise.
Post cards 10 paise.

Post cards

Single Reply 20 paise.

Book, Pattern and Sample packets

For the first fifty grams or fraction thereof 15 paise.
For every additional twenty-five grams, or fraction thereof, in excess of fifty grams 10 paise.

Registered Newspapers

For a weight not exceeding one hundred grams. 5 paise.
For a weight exceeding one hundred grams and not exceeding two hundred and fifty grams. 10 paise.

For every two hundred and fifty grams, or fraction thereof, exceeding two hundred and fifty grams. 5 paise.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

For a weight not exceeding one hundred grams 5 paise.
For every additional one hundred and fifty grams, or fraction thereof, in excess of one hundred grams:

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.

Parcels

For a weight not exceeding four hundred grams 80 paise.
For every four hundred grams, or fraction thereof, exceeding four hundred grams.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGES ON INCOME-TAX

Paragraph A

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 5,000. 5 per cent of the total income.
- (2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000. Rs. 250 plus 10 per cent of the amount by which the total income exceeds 5,000;
- (3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000. Rs. 750 plus 15 per cent of the amount by which the total income exceeds Rs. 10,000;
- (4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000. Rs. 1,500 plus 20 per cent of the amount by which the total income exceeds Rs. 15,000;
- (5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000. Rs. 2,500 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000;
- (6) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000. Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;
- (7) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000. Rs. 6,000 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;
- (8) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000. Rs. 16,000 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000;
- (9) where the total income exceeds Rs. 70,000. Rs. 28,000 plus 65 per cent of the amount by which the total income exceeds Rs. 70,000:

Provided that for the purposes of this Paragraph, in the case of a person, not being a non-resident—

(i) no income-tax shall be payable on a total income not exceeding the following limit, namely:—

(a) Rs. 7,000 in the case of every Hindu undivided family which as at the end of the previous year satisfies either of the following two conditions, namely:—

(1) that it has at least two members entitled to claim partition who are not less than eighteen years of age; or

(2) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family;

(b) Rs. 4,000 in every other case;

(ii) where such person is an individual whose total income does not exceed Rs. 10,000 and who has, during the previous year, incurred any expenditure for the maintenance of any one or more of his parents or grandparents mainly dependent on him, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:—

(a) Rs. 145 ... in the case of an unmarried individual;

(b) Rs. 220 ... in the case of a married individual who has no child mainly dependent on him;

(c) Rs. 240 ... in the case of a married individual who has one child mainly dependent on him;

(d) Rs. 260 ... in the case of a married individual who has more than one child mainly dependent on him;

(iii) where such person is an individual not falling under clause (ii) or a Hindu undivided family, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:—

(a) Rs. 125 ... in the case of an unmarried individual;

(b) Rs. 200 ... in the case of a married individual who has no child mainly dependent on him or a Hindu undivided family which has no minor coparcener;

(c) Rs. 220 ... in the case of a married individual who has one child mainly dependent on him or a Hindu undivided family which has one minor coparcener mainly supported from the income of such family;

(d) Rs. 240 ... in the case of a married individual who has more than one child mainly dependent on him or a Hindu undivided family which has more than one

minor coparcener mainly supported from the income of such family;

(iv) (A) where such person is an individual whose total income exceeds Rs. 10,000 but does not exceed Rs. 20,000, and who has, during the previous year, incurred any expenditure for the maintenance of any one or more of his parents or grand-parents mainly dependent on him, the income-tax payable by him in respect of such total income shall not exceed the aggregate of—

(1) the income-tax which would have been payable by the individual if his total income had been Rs. 10,000, and

(2) 40 per cent of the amount by which the total income of the individual exceeds Rs. 10,000;

(B) where such person is not an individual whose case falls under sub-clause (A) and the total income of such person does not exceed Rs. 20,000, the income-tax payable thereon shall not exceed 40 per cent of the amount by which the total income exceeds the limit specified in sub-clause (a) or, as the case may be, sub-clause (b) of clause (i) of this proviso.

Explanation.—For the purposes of clause (ii) and sub-clause (A) of clause (iv) of this proviso, a parent or grand-parent of an individual shall not be treated as being mainly dependent on such individual if the income of the parent or, as the case may be, the grand-parent from all sources in respect of the previous year relevant to the assessment year exceeds one thousand rupees.

Surcharges on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) where—

(i) in the case of an individual or a Hindu undivided family, the amount of unearned income, not being income by way of interest on any security of the Central or State Government or income received in respect of units from the Unit Trust of India, established under the Unit Trust of India Act, 1963 (52 of 1963), included in the total income, or

(ii) in any other case, the amount of unearned income included in the total income,

exceeds Rs. 30,000, a surcharge calculated on the difference between the amount of income-tax computed in respect of the income referred to in sub-clause (i) or, as the case may be, sub-clause (ii), if such income had been the total income and the amount of income-tax computed in respect of an income of Rs. 30,000 if it had been the total income, at the following rate, namely:—

(1) where the amount of the difference does not exceed Rs. 10,000. 20 per cent of the amount of such difference;

(2) where the amount of the difference exceeds Rs. 10,000. Rs. 2,000 plus 25 per cent of the amount by which the difference

aforesaid exceeds Rs. 10,000;

(b) where—

(i) in the case of an individual or a Hindu undivided family, the earned income and income by way of interest on any security of the Central or State Government and income received in respect of units from the Unit Trust of India, established under the Unit Trust of India Act, 1963 (52 of 1963), included in the total income, or

(ii) in any other case, the earned income included in the total income,

exceeds Rs. 1 lakh,

a surcharge calculated on the amount of the difference between the income-tax computed in respect of the income referred to in sub-clause (i) or as the case may be, sub-clause (ii), if such income had been the total income and the income-tax computed in respect of a total income of Rs. 1 lakh, at the following rate, namely:—

(1) where the amount of the difference does not exceed Rs. 65,000.

5 per cent of the amount of such difference;

(2) where the amount of the difference exceeds Rs. 65,000 but does not exceed Rs. 1,30,000.

Rs. 3,250 plus 10 per cent of the amount by which the difference aforesaid exceeds Rs. 65,000;

(3) where the amount of the difference exceeds Rs. 1,30,000.

Rs. 9,750 plus 15 per cent of the amount by which the difference aforesaid exceeds Rs. 1,30,000; and

(c) a special surcharge calculated at the rate of ten per cent on the aggregate of the following amounts, namely:—

(i) the amount of income-tax computed in accordance with the preceding provisions of this Paragraph; and

(ii) the aggregate of the amounts of the surcharges calculated in accordance with clause (a) and clause (b) of this sub-paragraph.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(1) where the total income does not exceed Rs. 5,000. 5 percent of the total income;

(2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000. Rs. 250 plus 10 per cent of the amount by which the total income exceeds Rs. 5,000;

(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000. Rs. 750 plus 15 per cent of the amount by which the total income exceeds Rs. 10,000;

(4) where the total income exceeds Rs. 1,500 plus 20 per cent of the amount by which does not exceed Rs. the total income exceeds 20,000. Rs. 15,000;

(5) where the total income exceeds Rs. 2,500 plus 25 per cent of the amount by which does not exceed Rs. the total income exceeds 25,000. Rs. 20,000;

(6) where the total income exceeds Rs. 25,000. Rs. 3,750 plus 41 per cent of the amount by which the total income exceeds Rs. 25,000:

Provided that—

(i) no income-tax shall be payable on a total income not exceeding Rs. 4,000; and

(ii) where the total income is twenty thousand rupees or less the income-tax payable shall not exceed forty per cent of the amount by which the total income exceeds Rs. 4,000.

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) where the total income exceeds Rs. 25,000, a surcharge calculated at the rate of 6½ per cent of the amount of the difference between the income-tax computed at the rate hereinbefore specified and the income-tax computed in respect of a total income of Rs. 25,000; and

(b) a special surcharge calculated at the rate of 10 per cent on the aggregate of the following amounts, namely:—

(i) the amount of income-tax computed at the rate hereinbefore specified; and

(ii) the amount of the surcharge calculated in accordance with clause (a) of this subparagraph.

Paragraph C

In the case of every registered firm.—

Rates of income-tax

(1) where the total income Nil; does not exceed Rs. 25,000.

(2) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000. 6 per cent of the amount by which the total income exceeds Rs. 25,000;

(3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. Rs. 1,500 plus 8 per cent of the amount by which the total income exceeds Rs. 50,000;

(4) where the total income exceeds Rs. 1,00,000. Rs. 5,500 plus 12 per cent of the amount by which the total income exceeds Rs. 1,00,000.

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income, a surcharge calculated at the rate of 10 per cent of the amount of income-tax computed at the rate hereinbefore specified;

(b) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent of the amount of income-tax computed at the rate hereinbefore specified; and

(c) a special surcharge calculated at the rate of ten per cent on the aggregate of the following amounts, namely:—

(i) the amount of income-tax computed at the rate hereinbefore specified; and

(ii) the amount of the surcharge calculated in accordance with clause (a), or, as the case may be, clause (b), of this sub-paragraph.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 45 per cent

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) a surcharge calculated at the rate of ten per cent of the amount of income-tax computed at the rate hereinbefore specified; and

(b) a special surcharge calculated at the rate of ten per cent on the aggregate of the following amounts, namely:—

(i) the amount of income-tax computed at the rate hereinbefore specified; and

(ii) the amount of the surcharge calculated in accordance with clause (a) of this sub-paragraph.

Paragraph E

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956).—

Rates of income-tax

(i) on that part of its total income 52.5 per cent which consists of profits and gains from life insurance business

(ii) on the balance if any, of the total income

the rate of income-tax applicable, in accordance with Paragraph F of this Part, to the total income of a domestic company which is a company in which the public are substantially interested.

Paragraph F

In the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956),—

Rates of income-tax

I. In the case of a domestic company—

(A) (1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total 45 per cent of the income does not exceed total income; Rs. 50,000,

(ii) in a case where the total 55 per cent of income exceeds Rs. 50,000 the total income;

(2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company—

(1) on so much of the 55 per cent ; total income as does not exceed Rs. 10,00,000

(2) on the balance, if 60 per cent ; any, of the total income

(ii) in any other case 65 per cent of the total income; and

(B) in addition, where the company is—

(i) a company in which the public are substantially interested, or

(ii) a company as is referred to in clause (iii) of sub-section (2) or clause (a) or clause (b) of sub-section (4) of section 104 of the Income-tax Act, or

(iii) such a company as is exempt from the operation of section 104 of the said Act by a notification issued under the provisions of sub-section (3) of that section.

on so much of the total income 7.5 per cent : as does not exceed the relevant amount of distributions of dividends by the company

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 50,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 50,000 (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) 80 per cent of the amount by which its total income exceeds Rs. 50,000.

Explanation 1.—In clause (B), the expression “the relevant amount of distributions of dividends” means the aggregate of the following amounts, namely:—

(a) the amount, if any, by which the “relevant amount of distributions of dividends” by the company as computed in accordance with *Explanation 1* to item I of Paragraph F of Part I of the First Schedule to the Finance (No. 2) Act, 1967 (20 of 1967) exceeds its total income (reduced by the amount of capital gains, if any, relating to capital assets other than short-term capital assets included therein) assessable for the assessment year commencing on the 1st day of April, 1967; and

(b) so much of the amount of the dividends, other than dividends on preference shares, declared or distributed by the company during the previous year as exceeds ten per cent of its paid-up equity share capital as on the 1st day of the previous year.

Explanation 2.—For the purposes of clause (B), where a part of the income of a company is not included in its total income because it is agricultural income, the amount declared or distributed as dividends (other than dividends on preference shares) shall be deemed to be such proportion thereof as the sum specified in clause (a) bears to the sum specified in clause (b), such sums being—

(a) the average amount of the total income of the company of the five previous years in which it has been in receipt of taxable income immediately preceding the relevant previous year; and

(b) the average amount of the total profits and gains (excluding capital receipts) of the company of the five previous years referred to in clause (a) reduced by such allowances as may be admissible under the Income-tax Act but which have not been taken into account by the company in its profit and loss accounts for the said five previous years.

Explanation 3.—For the removal of doubts, it is hereby declared that where any dividends were declared by the company before the commencement of the previous year and are distributed by it during that year, the amount of such dividends shall not be included in the amount of dividends referred to in clause (b) of *Explanation 1*.

II. In the case of a company other than a domestic company:—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement

made by it with the Indian concern after the 31st day of March, 1961, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of 70 per cent. the total income

PART II

Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction, at the following rates:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
1. In the case of a person other than a company—		
(a) where the person is resident—		
(i) on income by way of interest other than ‘Interest on securities’..	10 per cent	Nil
(ii) on any other income (excluding interest payable on a tax free security)	20 per cent	2 per cent
(b) where the person is not resident in India—		
(i) on the whole income (excluding interest payable on a tax free security)	Income-tax at 30 per cent and surcharge at 3 per cent of the amount of the income	
	or	
	income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Paragraph A of Part III of this Schedule, if such	

	Income-tax	Rate of income-tax	Rate of surcharge
		income had been the total income, whichever is higher;	
(ii) on the income by way of interest payable on a tax free security		15 per cent	15 per cent
2. In the case of a company—			
(a) where the company is a domestic company			
(i) on income by way of in- terest other than "In- terest on securities" ..	20 per cent	Nil	
(ii) on any other income (excluding interest pay- able on a tax free security)	22 per cent	Nil	
(b) where the company is not a domestic company—			
(i) on the income by way of dividends payable by an Indian company as is re- ferred to in clause (a)(i) of sub-section (1) of section 80M of the Income-tax Act	14 per cent	Nil	
(ii) on the income by way of dividends payable by any domestic company other than a company referred to in (i) hereinabove ..	24.5 percent	Nil	
(iii) on the income by way of royalties payable by an Indian concern in pursu- ance of an agreement made by it with the Indian con- cern after the 31st day of March, 1961 and which has been approved by the Central Government ..	50 per cent	Nil	
(iv) on the income by way of fees payable by an Indian concern for rendering tech- nical services in pursuance of an agreement made by it with the Indian concern after the 29th day of Feb- ruary, 1964, and which has been approved by the Cen- tral Government ..	50 per cent	Nil	
(v) on the income by way of interest payable on a tax free security ..	44 per cent	Nil	
(vi) on any other income ..	70 per cent	Nil	

PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing advance tax".

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVIIIC of the said Act has to be computed, at the rate or rates in force, such income-tax, or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the following rate or rates:

Paragraph A

In the case of every individual or Hindu un-
divided family or unregistered firm or other
association of persons or body of individuals,
whether incorporated or not, or every artificial
juridical person referred to in sub-clause (vii) of
clause (31) of section 2 of the Income-tax Act, not
being a case to which any other Paragraph of this
Part applies,—

Rates of Income-tax

- (1) where the total in- 5 per cent of the total in-
come does not ex- come;
ceed Rs. 5,000
- (2) where the total in- Rs. 250 plus 10 per cent
come exceeds Rs. of the amount by which
5,000 but does not the total income exceeds
exceed Rs. 10,000 Rs. 5,000;
- (3) where the total in- Rs. 750 plus 15 per cent of
come exceeds Rs. the amount by which the
10,000 but does not total income exceeds Rs.
exceed Rs. 15,000 10,000;
- (4) where the total in- Rs. 1,500 plus 20 percent of
come exceeds Rs. the amount by which the
15,000 but does total income exceeds Rs.
not exceed Rs. 20,000 15,000;
- (5) where the total in- Rs. 2,500 plus 30 per cent
come exceeds Rs. of the amount by which
20,000 but does the total income exceeds
not exceed Rs. 25,000 Rs. 20,000;
- (6) where the total in- Rs. 4,000 plus 40 per cent
come exceeds Rs. of the amount by which
25,000 but does the total income exceeds
not exceed Rs. 30,000 Rs. 25,000;
- (7) where the total in- Rs. 6,000 plus 50 per cent
come exceeds Rs. of the amount by which
30,000 but does the total income exceeds
not exceed Rs. 50,000 Rs. 30,000;

(8) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000;	Rs. 16,000 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000;	Rs. 240 and Rs. 260, the amounts of Rs. 145, Rs. 165 and Rs. 185 had respectively, been substituted;
(9) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000;	Rs. 28,000 plus 65 per cent of the amount by which the total income exceeds Rs. 70,000;	(iii) where such person is an individual not falling under clause (ii) or a Hindu undivided family, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:—
(10) where the total income exceeds Rs. 1,00,000 but does not exceed Rs. 2,50,000;	Rs. 47,500 plus 70 per cent of the amount by which the total income exceeds Rs. 1,00,000;	(a) Rs. 125 in the case of an unmarried individual;
(11) where the total income exceeds Rs. 2,50,000;	Rs. 1,52,500 plus 75 per cent of the amount by which the total income exceeds Rs. 2,50,000;	(b) Rs. 200 in the case of a married individual who has no child mainly dependent on him or a Hindu undivided family which has no minor coparcener;
		(c) Rs. 220 in the case of a married individual who has no child mainly dependent on him or a Hindu undivided family which has one minor coparcener mainly supported from the income of such family;
		(d) Rs. 240 in the case of a married individual who has more than one child mainly dependent on him or a Hindu undivided family which has more than one minor coparcener mainly supported from the income of such family;
Provided that for the purposes of this Paragraph, in the case of a person, not being a non-resident—		so, however, that in the case of a married individual whose spouse has a total income exceeding Rs. 4,000 in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1969, this clause shall have effect as if for the amounts of Rs. 200, Rs. 220 and Rs. 204, the amounts of Rs. 125, Rs. 145 and Rs. 165 had, respectively, been substituted;
(i) no income-tax shall be payable on a total income not exceeding the following limit, namely:—		(iv) (A) where such person is an individual whose total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 and who has, during the previous year relevant to the assessment year commencing on the 1st day of April, 1969, incurred any expenditure for the maintenance of any one or more of his parents or grand-parents mainly dependent on him, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:—
(a) Rs. 7,000 in the case of every Hindu undivided family which at any time during the previous year relevant to the assessment year commencing on the 1st day of April, 1969 satisfies either of the following two conditions, namely:—		(1) the income-tax which would have been payable by the individual if his total income had been Rs. 10,000, and
(1) that it has at least two members entitled to claim partition who are not less than eighteen years of age; or		(2) 40 per cent of the amount by which the total income of the individual exceeds Rs. 10,000.
(2) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family;		(B) where such person is not an individual whose case falls under sub-clause (A) and the total income of such person does not exceed Rs. 20,000, the income-tax payable thereon shall not exceed 40 per cent of the amount by which the total income exceeds the limit specified in sub-clause (a) or, as the case may be sub-clause (b) of clause (i) of this proviso.
(b) Rs. 4,000 in every other case;		<i>Explanation.</i> —For the purposes of clause (ii) and sub-clause (A) of clause (iv) of this proviso, a parent or grand-parent of an individual shall not be treated as being mainly dependent, on such individual if the income of parent or, as the case may be, the grand-parent from all sources in respect of the previous year relevant to the
(ii) where such person is an individual whose total income does not exceed Rs. 10,000 and who has, during the previous year relevant to the assessment year commencing on the 1st day of April, 1969, incurred any expenditure for the maintenance of any one or more of his parents or grand-parents mainly dependent on him, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:—		
(a) Rs. 145 in the case of an unmarried individual;		
(b) Rs. 220 in the case of a married individual who has no child mainly dependent on him;		
(c) Rs. 240 in the case of a married individual who has one child mainly dependent on him;		
(d) Rs. 260 in the case of a married individual who has more than one child mainly dependent on him,		
so, however, that in the case of a married individual whose spouse has a total income exceeding Rs. 4,000 in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1969 this clause shall have effect as if for the amounts of Rs. 220,		

assessment year commencing on the 1st day of April, 1969 exceeds one thousand rupees.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent, of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 5,000 | 5 per cent of the total income; |
| (2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000 | Rs. 250 plus 10 per cent of the amount by which the total income exceeds Rs. 5,000; |
| (3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000 | Rs. 750 plus 15 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (4) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 20 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (5) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,500 plus 25 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (6) where the total income exceeds Rs. 25,000 | Rs. 3,750 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000; |

Provided that—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 4,000; and
- (ii) where the total income is Rs. 20,000 or less, the income-tax payable shall not exceed 40 per cent of the amount by which the total income exceeds Rs. 4,000.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph C

In the case of every registered firm,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 25,000 | Nil; |
| (2) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | 6 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (3) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 1,500 plus 12 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (4) where the total income exceeds Rs. 1,00,000 | Rs. 7,500 plus 20 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharges on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by the aggregate of surcharges for purposes of the Union calculated as specified hereunder:—

(a) in the case of a registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income, a surcharge calculated at the rate of ten per cent of the amount of income-tax computed at the rate hereinbefore specified;

(b) in the case of any other registered firm, a surcharge calculated at the rate of twenty per cent of the amount of income-tax computed at the rate hereinbefore specified; and

(c) a special surcharge calculated at the rate of ten per cent on the aggregate of the following amounts, namely:—

- (i) the amount of income-tax computed at the rate hereinbefore specified; and
- (ii) the amount of the surcharge calculated in accordance with clause (a), or, as the case may be, clause (b), of this sub-paragraph.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph E

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956).—

Rates of income-tax

- (i) on that part of its total income which consists of profits and gains from life insurance business 52.5 per cent;
- (ii) on the balance, if any, of the total income the rate of income-tax applicable, in accordance with Paragraph F of this Part, to the total income of a domestic company which is a company in which the public are substantially interested.

Paragraph F

In the case of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956).—

Rates of income-tax

- I. In the case of a domestic company—
 - (1) where the company is a company in which

the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 50,000	45 per cent of the total income;
(ii) in a case where the total income exceeds Rs. 50,000	55 per cent of the total income;
(2) where the company is not a company in which the public are substantially interested,—	
(i) in the case of an industrial company—	
(a) on so much of the total income as does not exceed Rs. 10,00,000	55 per cent;
(b) on the balance, if any, of the total income	60 per cent;
(ii) in any other case	65 per cent of the total income :

Provided that the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 50,000, shall not exceed the aggregate of—

- (a) the income-tax which would have been payable by the company if its total income had been Rs. 50,000, (the income of Rs. 50,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and
- (b) 80 per cent of the amount by which its total income exceeds Rs. 50,000.

II. In the case of a company other than a domestic company—

- (i) on so much of the total income as consists of—
 - (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961, or
 - (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964,
 and where such agreement has, in either case, been approved by the Central Government —
- 50 per cent ;
- (ii) on the balance, if any, of the total income ..
- 70 per cent.

THE SECOND SCHEDULE

(See section 3)

RATES OF ANNUITY DEPOSIT FOR THE ASSESSMENT YEAR 1968-69

- | | |
|--|---|
| (i) In the case of any depositor whose total income does not exceed Rs. 15,000 | Nil. |
| (ii) In the case of any depositor whose total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | 6 per cent of the adjusted total income : |

Provided that the annuity deposit to be made shall in no case exceed half the amount by which the total income exceeds Rs. 15,000.

- | | |
|---|---|
| (iii) In the case of a depositor whose total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 | 9 per cent of the adjusted total income : |
|---|---|

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

- | | |
|---|--|
| (a) an amount calculated at six per cent on so much of the adjusted total income as does not exceed Rs. 20,000; | |
| (b) one-half of the amount by which the total income exceeds Rs. 20,000. | |
| (iv) In the case of a depositor whose total income exceeds Rs. 40,000 but does not exceed Rs. 70,000 | 12 per cent of the adjusted total income : |

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

- | | |
|--|--|
| (a) an amount calculated at nine per cent on so much of the adjusted total income as does not exceed Rs. 40,000; | |
| (b) one half of the amount by which the total income exceeds Rs. 40,000. | |
| (v) In the case of a depositor whose total income exceeds Rs. 70,000 | 15 per cent of the adjusted total income : |

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

- | | |
|--|--|
| (a) an amount calculated at twelve per cent on so much of the adjusted total income as does not exceed Rs. 70,000; | |
| (b) one-half of the amount by which the total income exceeds Rs. 70,000, | |

Explanation.—In this Schedule, “total income” means total income computed in the manner laid down in the Income-tax Act without making any allowance under section 280-O of that Act.

THE THIRD SCHEDULE

(See section 30)

AMENDMENTS IN THE INCOME-TAX ACT

1. Section 2. In clause (42.1), for "twelve months" at both places, substitute "twenty-four months".

2. Section 10.

- (a) in clause (4.1), for "non-resident account", substitute "Non-resident (External) Account";

(b) in clause (11), insert at the end "or from any other provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette";

- (c) In clause (15), after sub-clause (ii), insert—

"(ii-a) interest on fixed deposits under any scheme framed by the Central Government and notified by it in this behalf in the Official Gazette, to the extent to which the amounts of such deposits do not exceed, in each case, the maximum amount which is permitted to be deposited therein."

3. Section 16. For clause (iv) substitution.

"(ii) where the assessee is not in receipt of a conveyance allowance, whether as such or as part of his salary, and owns a conveyance which is used for the purposes of his employment a sum representing the expenditure incurred by him in its maintenance and as representing its normal wear and tear calculated in respect of each calendar month or part thereof for which the conveyance has been so used during the previous year, on the basis provided hereunder:-

- | | |
|---|---|
| (1) where the conveyance is a motor car and amount of the salary due to the assessee in respect of the previous year— | |
| (a) does not exceed Rs. 15,000 | Rs. 150; |
| (b) exceeds Rs. 15,000 but does not exceed Rs. 25,000 | Rs. 200; |
| (c) exceeds Rs. 25,000 | Rs. 250; |
| (2) where the conveyance is a motor cycle, scooter or other moped | Rs. 50; |
| (3) where the conveyance is a bicycle | |
| (4) where it is a conveyance other than a conveyance referred to in sub-clauses (1) to (3) | such amount as the Income-tax Officer may deem fit;". |

4. Section 23. In sub-section (1), for the first proviso and the *Explanation*, substitute—

"Provided that where the property is in the occupation of a tenant, the taxes levied by any local authority in respect of the property shall, to the extent such taxes are borne by the owner, be deducted in determining the annual value of the property."

5. Section 24. In sub-section (1)

- (a) omit clause (iii);
 (b) in clause (iv), for "not being a capital charge", substitute "(not being a charge created by the assessee voluntarily or a capital charge)";
 (c) in clause (vii), after "land revenue", insert "or any other tax levied by the State Government".

6. Section 40—

- (a) in clause (a), after sub-clause (iv), insert—
(v) any expenditure which results directly or indirectly in the provision of any benefit or amenity or perquisite, whether convertible into money or not, to an employee (including any sum paid by the assessee in respect of any obligation which but for such payment would have been payable by such employee) or any expenditure or allowance in respect of any assets of the assessee used by such employee either wholly or partly for his own purposes or benefit, to the extent such expenditure or allowance exceeds one-fifth of the amount of salary payable to the employee, or an amount calculated at the rate of one thousand rupees for each month or part thereof comprised in the period of his employment during the previous year, whichever is less:

Provided that in computing the aforesaid expenditure or allowance, the following shall not be taken into account, namely:-

- (a) any payment by way of gratuity;
 - (b) the value of any travel concession or assistance referred to in clause (5) of section 10;
 - (c) passage moneys or the value of any free or concessional passage referred to in sub-clause (i) of clause (6) of section 10;
 - (d) any payment of tax referred to in sub-clause (vii) of clause (6) of section 10;
 - (e) any sum referred to in sub-clause (vii) of clause (1) of section 17;
 - (f) any sum referred to in sub-clause (v) of clause (2) of section 17;
 - (g) the amount of any compensation referred to in sub-clause (i) or any payment referred to in sub-clause (ii) of clause (3) of section 17;
 - (h) any payment referred to in clause (iv) or clause (v) of sub-section (1) of section 36;
 - (i) any expenditure referred to in clause (ix) of sub-section (1) of section 36;

Provided further that nothing in this sub-clause shall apply to any expenditure which results directly or indirectly in the provision of any benefit or amenity or perquisite to an employee whose income chargeable under the head "Salaries" is seven thousand five hundred rupees or less.

Explanation 1.—The provisions of this sub-clause shall apply notwithstanding that any amount not to be allowed under this sub-clause is included in the total income of the employee.

Explanation 2.—In this sub-clause, the word "salary" shall have the meaning assigned to it in clause (h) of rule 2 of Part A of the Fourth Schedule.;

- (b) in clause (c),—

 - (i) omit sub-clause (iii);
 - (ii) in *Explanation 1*, omit “1” and “or” in sub-clause (iii);
 - (iii) omit *Explanation 2*.

7. Section 43.—In clause (4), for sub-clause (i), substitute—

- (i) "scientific research" means any activities for the extension of knowledge in the fields of natural or applied science including agriculture, animal husbandry or fisheries.'

8. *Section 58.*—In sub-section (1),—

(a) in clause (a), after sub-clause (iii), insert—

“(iv) any expenditure or allowance of the nature referred to in sub-clause (v) of clause (a) of section 40, notwithstanding that the amount thereof is included in the total income of any employee referred to therein;”;

(b) in clause (b), omit “or in sub-clause (iii)”.

9. *Section 67.*—In sub-section (1), in clause (a), after “in respect of the previous year”, insert, “and, where the firm is a registered firm, the income-tax, if any, payable by it in respect of the total income of the previous year.”.10. *Section 80A.*—In sub-section (1), for “80T”, substitute “80U”.11. *Section 80B.*—

(a) omit clause (3):

(b) in clause 7, for “the Fifth Schedule”, substitute “the Sixth Schedule”.

12. *Section 80C.*—

(a) in sub-section (2), after sub-clause (iii) of clause (a), insert—

“(iv) as a contribution to any provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette;”;

(b) omit sub-section (5).

13. *Section 80D.*—omit sub-section (3).14. *Section 80E.*—

(a) in sub-section (1), omit the second proviso;

(b) in sub-section (6), for clause (i), substitute—

(i) whose gross total income includes income which is chargeable under the head “Interest on securities”, or “Income from house property”, or “Capital gains”, or any income chargeable under the head “Income from other sources” in so far as it is not immediately derived from personal exertion of the individual, and the aggregate amount of all such income is more than ten thousand rupees; or;

(c) for sub-section 7, substitute—

(7) The amount of deduction under this section shall not in any case exceed the amount of the income computed under the head “Profits and gains of business or profession included in the gross total income.”;

(d) omit sub-section (8).

15. *Section 80F.*—Omit sub-section (3).16. *Section 80G.*—Omit sub-section (6).17. *Section 80L.*—For sub-section (1), substitute—

(1) Where the gross total income of an assessee includes any income by way of dividends from an Indian company or Indian companies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction as specified hereunder, namely:—

(i) in a case where the amount of such dividends does not exceed five hundred rupees, the whole of such amount;

(ii) in any other case, five hundred rupees.”.

18. *Section 80N.*—For “there shall be allowed a de-

duction from such income of an amount equal to sixty per cent thereof”, substitute “there shall be allowed a deduction of the whole of such income”.

19. *Section 80O.*—For “there shall be allowed a deduction from such income of an amount equal to sixty per cent thereof”, substitute “there shall be allowed a deduction of the whole of such income”.

20. After section 80T, insert in Chapter VIA—

“D. Other deductions

80U. *Deduction in the case of blind persons.*—In computing the total income of an individual, being a resident, who is totally blind as at the end of the previous year, there shall be allowed a deduction of a sum of two thousand rupees:

Provided that such individual produces before the Income-tax Officer, in respect of the first assessment year for which deduction is claimed under this section, a certificate as to his total blindness from a registered medical practitioner, being an oculist.”.

21. *Section 86.*—Omit clause (iv).22. *Section 109.*—For clause (ii) and the *Explanation* thereto substitute—

(ii) “investment company” means a company whose gross total income consists mainly of income which is chargeable under the heads “Interest on securities”, “Income from house property”, “Capital gains” and “Income from other sources”;

23. *Section 139.*—For sub-section (4), substitute—

(4) (a) Any person who has not furnished a return within the time allowed to him under sub-section (1) or sub-section (2) may before the assessment is made, furnish the return for any previous year at any time before the end of the period specified in clause (b), and the provisions of clause (iii) of the proviso to sub-section (1) shall apply in every such case.

(b) The period referred to in clause (a) shall be—

(i) where the return relates to a previous year relevant to any assessment year commencing on or before the 1st day of April, 1967, four years from the end of such assessment year;

(ii) where the return relates to a previous year relevant to the assessment year commencing on the 1st day of April, 1968, three years from the end of the assessment year;

(iii) where the return relates to a previous year relevant to any other assessment year, two years from the end of such assessment year.”.

24. *Section 288A.*—

(a) in sub-section (1), for “(1) Subject to the provisions of sub-section (2), the amount of total income”, substitute “The amount of total income”;

(b) omit sub-section (2);

(c) omit the *Explanation*.

25. In the Fifth Schedule,—

(a) For “[See sections 33 (1) (b) (B) (i) and 80 B (7)]”, substitute “[See sections 33 (1) (b) (B) (i)]”;

(b) after item (27), insert—

(28) Processed seeds.

(29) Processed concentrates for cattle and poultry feed.”.

(30) Processed (including frozen) fish and fish products.

(31) Vegetable oils and oil-cakes manufactured by the solvent extraction process from seeds other than cotton seed."

26. After the Fifth Schedule, insert —

THE SIXTH SCHEDULE

(See sections 80B(7), 80I and 80M)

List of articles and things

- (1) Iron and steel (metal), ferro-alloys and special steels.
- (2) Aluminium, copper, lead and zinc (metals).
- (3) Coal, lignite, iron ore, bauxite, manganese ore, dolomite, lime-stone, magnesite and mineral oil.
- (4) Industrial machinery specified under the heading "8. Industrial machinery", sub-heading "A. Major items of specialised equipment used in specific industries", of the First Schedule to the Industries (Development and Regulation) Act, 1951* (65 of 1951).
- (5) Boilers and steam generating plants, steam engines and turbines and internal combustion engines.
- (6) Flame and drip proof motors.
- (7) Equipment for the generation and transmission of electricity including transformers, cables and transmission towers.
- (8) Machine tools and precision tools (including their attachments and accessories, cutting tools and small tools), dies and jigs.
- (9) Tractors, earth-moving machinery and agricultural implements.
- (10) Motor trucks and buses.
- (11) Steel castings and forgings and malleable iron and steel castings.
- (12) Cement and refractories.
- (13) Fertilisers, namely, ammonium sulphate, ammonium sulphate nitrate (double salt), ammonium nitrate, calcium ammonium nitrate (nitrolime stone) ammonium chloride, super phosphate, urea and complex fertilisers of synthetic origin containing both nitrogen and phosphorus, such as ammonium phosphates, ammonium sulphate phosphate and ammonium nitro phosphate.
- (14) Soda ash.
- (15) Pesticides.
- (16) Paper and pulp including newsprint.
- (17) Electronic equipment, namely, radar equipment, computers, electronic accounting and business machines, electronic communication equipment, electronic control instruments and basic components, such as valves, transistors, resistors, condensers, coils, magnetic materials and micro wave components.
- (18) Petrochemicals including corresponding products manufactured from other basic raw materials like calcium carbide, ethyl alcohol or hydrocarbons from other sources.
- (19) Ships.
- (20) Automobile ancillaries.
- (21) Seamless tubes.

(22) Gears.

(23) Ball, roller and tapered bearings.

(24) Component parts of the articles mentioned in items Nos. (4), (5), (7) and (9), that is to say, such parts as are essential for the working of the machinery referred to in the items aforesaid and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose and are in complete finished form and ready for fitment.

(25) Cotton seed oil.

(26) Tea

(27) Printing machinery.

(28) Processed seeds.'

THE FOURTH SCHEDULE

(See section 34)

PART I

In the First Schedule to the Tariff Act, in item No. 22(4) (a), for the entry in the fourth column, the entry "Rs. 45 per litre or 170 per cent *ad valorem*, whichever is higher", shall be substituted.

PART II

Item No.	Name of article	Nature of duty	Standard rate of duty	The United Kingdom	A Colony	DURATION OF PROTECTION	Preferential rate of duty if the article is the produce or manufacture of
				of	Kingdom	protective rates of duty	
1	2.	3	4	5	6	7	

In the First Schedule to the Tariff Act, for Item No. 9 (3), the following Item shall be substituted, namely:—

"9(3) The following spices, whether ground or unground, namely:— cardamoms, cassia, cinnamon, cloves, nutmegs and pepper

(a) Cloves	Preferential Revenue.	Rs. 18 per kilogram.	Rs. 18 per kilogram less 7½ per cent <i>ad valorem</i> .
(b) Cassia and cinnamon.	Preferential Revenue.	Rs. 20 per kilogram.	Rs. 20 per kilogram less 7½ per cent <i>ad valorem</i> .
(c) Others	Preferential Revenue.	100 per cent <i>ad valorem</i>	92½ per cent <i>ad valorem</i> .

अदालती इश्तहार

बेर आडर 5, घर 20, जाला दीवानी

ब अदालत श्री ओम प्रकाश शर्मा, सद-जज प्रथम श्रेणी, कांगड़ा

मुकदमा नं ० २३३ सन् १९७३

राम सरण इत्यादि वनाम दित्तू

दित्तू पुत्र चान्दु, जाति घिरथ, सकना हलेड अनोर, तहसील देहरा, जिला कांगड़ा।

मुकदमा उनवान वाला में उपर्युक्त मुदाढ़य तामील करने से गरेज करता है और वापता है उसकी तामील साधारण तरीका से

होनी मुश्किल है लिहाजा उसके नाम इश्तहार अबवार जारी किया जाता है कि वह वराये जवाब दावा तिथि 27-12-1973 को प्रातः १० बजे हाजिर अदालत आवे। बसूरत अदम हाजरी कार्रवाई इकतरफा अमल में लाई जावेगी।

आज तिथि 22-10-73 को हमारे दस्तखत और मोहर अदालत से जारी हुआ।

ओम प्रकाश शर्मा,
सद-जज प्रथम श्रेणी।

PART I HEALTH AND FAMILY PLANNING DEPARTMENT NOTIFICATION

Simla-2, the 2nd November, 1973

No. 1-133/73-H&FP.—The Governor, Himachal Pradesh, is pleased to appoint Dr. Romesh Chand Kapoor as Civil Assistant Surgeon Grade I in the scale of Rs. 350-25-500-30-590/30-830-35-900 on *ad hoc* basis for a period of three months from the 6th September, 1973 (F.N.) or till the post is filled up on regular basis, whichever is earlier.

A. D: DHANTA,
Under Secretary.